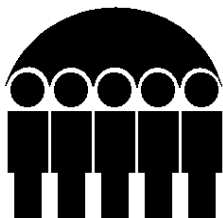


Revised December 15, 2006

Employee's Manual
Title 10
Chapter H

DETERMINING CHILD SUPPORT OBLIGATIONS



Iowa
Department
of
Human Services

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OVERVIEW

The child support guidelines, established and maintained by the Iowa Supreme Court, are charts and instructions used to calculate child support obligations. The guidelines apply to all child support orders created in the state of Iowa, including orders for parental liability in foster care cases. Judges and any other officials having the authority to determine the amount of support obligations must use these guidelines.

The child support guidelines:

- ◆ Provide a uniform system to establish, modify, or adjust support obligations within the state of Iowa.
- ◆ Permit decisions about child support amounts to be based on objective measures.
- ◆ Provide a standardized method to establish the amount of a support obligation based on the income of each parent and the number of children for whom the support is sought.
- ◆ Provide for the establishment of adequate child support amounts to minimize dependency on welfare.
- ◆ Allow deviations from the guidelines in unusual circumstances in accordance with Iowa law.

The purpose of the guidelines is to provide adequate support for children, recognizing the duty of both parents to contribute in proportion to their respective incomes. While the guidelines cannot take into account the specific circumstances of every individual, they normally result in a fair and equitable support award. The Iowa Supreme Court reviews the guidelines every four years.

This manual contains policies and procedures of the Child Support Recovery Unit (the Unit), which includes the Foster Care Recovery Unit (FCRU), in determining the amount of support obligations based on the child support guidelines, state statute, and federal regulations. Implementation is further defined in the Iowa Administrative Code (IAC).

This manual refers to the combination of the Supreme Court guidelines and the Iowa Administrative Code as “the guidelines.”

Organization of the Manual

The information on determining child support obligations is organized into ten main sections, moving through the process. These sections contain policy, procedures, and system instructions. They are:

- ◆ Overview of the guidelines: history, legal basis, and steps to using the guidelines
- ◆ The PC application and ICAR
- ◆ ICAR-based scenarios v. ad-hoc scenarios
- ◆ Determining parental income
- ◆ Allowing deductions from income
- ◆ Determining net income
- ◆ Applying the guidelines and deviating from the guidelines
- ◆ Special circumstances that affect the application of the guidelines
- ◆ Completing the guideline calculation
- ◆ Recording guideline deviations on ICAR

Legal Basis

The child support guidelines are developed and implemented according to:

- ◆ The Family Support Act of 1988.
- ◆ 45 CFR Parts 302.50 and 302.56.
- ◆ Iowa Code Chapters 234, 252A, 252B, 252C, 252H, 598, and 600B.
- ◆ 441 Iowa Administrative Code, Chapters 98 and 99.

Title IV-D of the Social Security Act requires that support obligations be established. Under Section 456 of the Act, the assignment of support rights constitutes an obligation or support debt owed to the state by the person responsible for providing support. The state, in turn, establishes and enforces that obligation or support debt owed to the state or the payee in the case.

The federal Family Support Act of 1988, which amended Section 467(b) of the Social Security Act, requires that each state develop and use mandatory support guidelines in establishing support obligations.

History of the Guidelines

The Iowa legislature passed the first version of the support guidelines in 1984. Those guidelines were part of legislation that granted the Iowa Child Support Program the authority to create support obligations on its own through a non-judicial process called administrative process. Before this legislation, Iowa's guidelines applied only to support obligations created by the Unit and had no effect on support orders created by the court.

The early guideline charts took into account the income of the payor only and focused on the needs of the child as determined by the public assistance (FIP) schedule of needs. The goal of the guidelines was to establish support obligations that were above the poverty line used in FIP eligibility, in an attempt to limit the number of children on FIP.

At the federal level, the Child Support Amendments of 1984 required all states to develop standardized guidelines for establishing support obligations. Iowa had already met these requirements. The 1984 amendments required guidelines only for the child support agencies and had no effect on support obligations created by the courts or private attorneys.

The Family Support Act of 1988 required states to develop guidelines that applied to support obligations created both by the courts and by the Unit. This law required states to develop these guidelines by October 13, 1989.

In 1987, the Iowa Supreme Court established guidelines for temporary support obligations while a divorce was pending. On September 29, 1989, these Iowa Supreme Court Guidelines were adopted as the permanent guidelines to be used on an interim basis.

In 1990, the Iowa Supreme Court adopted new permanent guidelines effective December 31, 1990. The Supreme Court reviews the guidelines every four years. The judicial branch web site contains the guidelines worksheet and charts at:
http://judicial.state.ia.us/CSG_charts_and_worksheets/.

Steps to Using the Guidelines

Legal reference: Iowa Code Sections 234.39, 252A.3, 252B.5, 252C.2, 252F, 252H, 598.21, 600B

The guidelines apply to any action the Unit initiates to establish an original child support order or to modify an existing order under Iowa Code Sections 234, 252A, 252B, 252C, 252F, 252H, 598, or 600B. The guidelines apply to administrative actions or procedures CSRU uses to establish or modify child support orders.

For additional details, refer to 10-A, [ADMINISTRATIVE PATERNITY ESTABLISHMENT](#), 10-I, [ADMINISTRATIVE ESTABLISHMENT OF SUPPORT](#), 10-Q, [ADMINISTRATIVE REVIEW AND ADJUSTMENT](#), and the administrative modification process.

Though the guidelines provide for uniformity in setting support, there are some special situations when the guidelines are not used or when the court or the Unit sets support that varies from the guideline amount. These are called deviations. These situations may involve minor parents, parents that are reconciled, or when parents are interested in updating support amounts to reflect the cost of living.

State and federal statutes allow the Unit to deviate from the guideline amount of child support in these situations. However, since the Unit limits its use of deviations, parties may request a court hearing if they disagree with the amount of child support.

The guidelines apply to foster care cases and provide deviations specific to foster care cases.

Before determining the support obligation amount a parent should pay, you must establish the children's legal parents. The mother is established through maternity. The legal father is established through marriage to the mother or through written verification received from one of the parties. Written verification of a child's legal parents includes the following:

- ◆ Form 588-0037, *Paternity Affidavit*, completed and filed with the Bureau of Vital Records; or
- ◆ An open statement in court, through a copy of the statement from the clerk of court; or
- ◆ A court or administrative order, through a copy of the order.

Gather Financial Information

The first step in determining the amount of support a parent should pay is to gather financial information from each parent. To do this, generate the applicable forms from the establishment or modification process screen and send or give each parent the forms used in this step:

- ◆ Form 470-2639, *Request for Financial Statement*, in all cases except foster care.
- ◆ Form 470-0204, *Financial Statement and Instructions for Completing the Financial Statement*, in all cases except foster care.
- ◆ Form 470-2870, *Foster Care Financial Statement*, in foster care cases.
- ◆ Form 470-3253, *Notice of Intent to Review and Adjust a Child Support Obligation*, in all review and adjustment cases.
- ◆ Form 470-3437, *Notice of Intent to Modify a Child Support Obligation*, in all administrative modification cases

The parents have ten days from the date on the *Request for Financial Statement* or the *Notice of Intent* to return a completed *Financial Statement* to the Unit.

Determine Gross Income

Gross income is the total amount of income before deductions. Determine gross income for each parent by using the financial statement and any other source of current income information, as appropriate. Calculate the adjusted gross income for a self-employed parent.

If a parent does not return the *Financial Statement* and no other source supplies current financial information, impute income for the parent. Refer to [Iowa Wage Rate Information and CSRU Median Income](#).

Determine Deductions and Deviations

Determine deductions and deviations as specified in the guidelines. Each parent is entitled to deductions unless otherwise specified. Deductions must be verified.

The guidelines rules also specify a 30% deviation applicable only to calculating a support obligation for the parent who has a legal obligation to children in foster care, is not previously ordered to pay child support and provides financial documentation.

A support obligation based on the guidelines is presumed to be the appropriate amount of support. While the guidelines allow for deviation, it is the Unit's policy that in order to ensure fairness and consistency in establishing support obligations the guidelines are closely followed and deviations are rarely granted.

Deviate from the guidelines to prevent substantial injustice or when adjustments are necessary due to foster care circumstances. The court may deviate upward or downward from the recommended amount of support if provided with a written finding that the guidelines would be unjust or inappropriate.

Enter Information on the Computer

After you have gathered the financial information for both parents and have determined which deductions and deviations apply, you are ready to enter the information in the Guideline Calculation PC application (PC application).

To determine the support obligation, the PC application applies the parents' net incomes to a child chart based on the number of children for whom support is sought. The guidelines contain a child chart for one child, for two children, for three children, for four children and for five children. The five-child chart is used if there are five or more children under the support order.

Once the PC application determines the appropriate percentage from the appropriate child chart, the PC application multiplies the payor's net income by that percentage. This figure results in the payor's support obligation amount.

Notify Parents of the Amount

Notify the parent of the support obligation with the following:

- ◆ Form 470-2950, *Guidelines Worksheet Cover Letter*, and form 470-2640, *Guidelines Worksheet*, in establishment actions.
- ◆ Form 470-2640, *Guidelines Worksheet*, and form 470-3259, *Notice of Decision to Review and Adjust a Child Support Obligation*, in review and adjustment actions or form 470-3430, *Notice of Decision to Modify a Child Support Obligation*, in administrative modification actions.

When the child for whom support is sought lives with someone other than one of the child's legal parents, send a copy of the *Guidelines Worksheet* to the parent from whom support is being sought. Refer to the appropriate manual chapter for your specific process to determine who shall receive additional copies.

Generate, File, and Distribute the Support Order

After ten days for an establishment or administrative modification action, or 30 days for review and adjustment action, check the case file.

If there are no objections to the support obligation or if no new information was received, transfer the information from form 470-2640, *Guidelines Worksheet*, into an order. Use one of the following forms:

- ◆ 470-2725, *Judgment for Current Support Order*.
- ◆ 470-2984, *Administrative Support Order: Foster Care*.
- ◆ 470-2933, *Order Establishing Paternity, Current and Accrued Support*.
- ◆ 470-1918, *Administrative Support Order*.
- ◆ 470-3335, *252F Judgment and Order Establishing Paternity and Support*.
- ◆ 470-3294, *Administrative Paternity and Support Order*.
- ◆ 470-3503, *252H Administrative Order for Adjustment of a Support Obligation*.
- ◆ 470-3504, *252H Judicial Order for Adjustment of a Support Obligation*.
- ◆ 470-3428, *252H Administrative Order for Modification of a Support Obligation*.
- ◆ 470-3426, *252H Judicial Order for Modification of a Support Obligation*.
- ◆ 470-3640, *252C Judicial Support Order*.
- ◆ 470-3641, *252F Judicial Support Order*.

Generate a support order once all other applicable time limits have been met or waived. File a copy of the order with the clerk of court. Send or give a copy of the order to the parents within 14 days. Place a copy of the order in the case file.

Note: When you receive new information, update the *Guidelines Worksheet*.

- ◆ If the child support amount or uncovered medical expense (UME) percentages are unchanged, generate the support order.
- ◆ If the child support amount changes by \$1.00 or more or the UME changes, prepare a revised *Guidelines Worksheet* and mail it to all parties. Wait the appropriate period before proceeding with the next step.

THE PC APPLICATION AND ICAR

The PC application is a client-host application. This means that some of its components operate on the PC, and some of its components operate on a server and on ICAR. The PC application:

- ◆ Uses case and financial data from ICAR in the guideline calculation.
- ◆ Pulls reference data (e.g., the appropriate guideline percentages from the child charts) from a network server (or from the PC, if running disconnected from the network).
- ◆ Calculates current and accrued support (including all the interim calculations necessary to reach those final amounts).
- ◆ Calculates the variance between the current obligation and the new obligation in review and adjustment calculations.
- ◆ Prints worksheets and attachments detailing how the current support and accrued support amounts were calculated.
- ◆ Stores scenarios on a network server (or on the PC if running disconnected) temporarily.
- ◆ Uploads data regarding those scenarios to ICAR for permanent storage.

Navigating in the PC Application

The automated PC application is a Windows application with the same look and feel as other Windows software, such as Microsoft Word and Microsoft Excel. Navigation in the PC application duplicates other Windows-based applications as much as possible.

When the PC application is running on your PC, you see four areas on the screen:

- ◆ [Menu bar](#)
- ◆ [Heading section](#)
- ◆ [Navbar](#)
- ◆ [Details area](#)

Menu Bar

The menu bar is located at the top of the window: You have four menu options: FILE, CALCULATORS, TOOLS and HELP. You may access a menu by either clicking on its name, or by pressing ALT+ the underlined character in its name. For instance, to drop the FILE menu, press ALT+F.

When the menu displays, make a selection by:

- ◆ Clicking the mouse on a menu item;
- ◆ Pressing CTRL + the identified letter in the selection name; or
- ◆ Using the arrow keys to highlight the desired selection and pressing the ENTER key.

FILE Menu

The FILE menu provides standard functions such as opening, saving, printing, and exiting.

File	Calculators	Tools	Help
New Ad-Hoc Calculation		Ctrl+N	
Open Existing Scenario			
Open Last Downloaded Scenario		Ctrl+L	
Save Current Scenario		Ctrl+S	
Save As			
Print Preview		Ctrl+P	
Print		▶	
Exit			

Here is a list of options displayed on the FILE menu and how you can use them:

- ◆ **NEW AD-HOC CALCULATION:** When you click on this option, the PC application displays this dialog box and allows you to create a guideline scenario without downloading information from ICAR.
- ◆ **OPEN EXISTING SCENARIO:** When you click on this option, the PC application displays this dialog box and allows you to open a previously saved guideline scenario.
- ◆ **OPEN LAST DOWNLOADED SCENARIO:** When you click on this option, the PC application displays the most recently downloaded scenario.
- ◆ **SAVE CURRENT SCENARIO:** When you click on this option, the PC application immediately saves the open scenario.
- ◆ **SAVE AS:** When you click on this option, the PC application displays this dialog box and allows you to save the scenario under a different scenario name than the one currently in place.
- ◆ **PRINT PREVIEW:** When you click on this option, the PC application displays the PRINT PREVIEW screen and allows you to preview form 470-2640, *Guidelines Worksheet*, and all attachments before printing them.

- ◆ **PRINT:** When you click on this option, the PC application displays this sub-menu with the options of printing just the *Guidelines Worksheet* or the *Guidelines Worksheet* and all attachments. After you select a printing option, the Print dialog box displays.
- ◆ **LAST FIVE SCENARIOS:** Below the PRINT option, the PC application displays the last five scenarios saved under the application on that specific PC. If you select one of the scenarios displayed, it opens.
- ◆ **EXIT:** When you click on this option, the PC application closes.

CALCULATORS Menu

The CALCULATORS menu provides the ability to access the income and tax calculators directly, regardless of what screen you're viewing currently.

Calculators	Tools	Help
Federal Tax Calculator		Ctrl+F
Iowa State Tax Calculator		Ctrl+I
Social Security (FICA) Calculator		Ctrl+E
Average Income Calculator		Ctrl+A
Median Income Selector		Ctrl+M

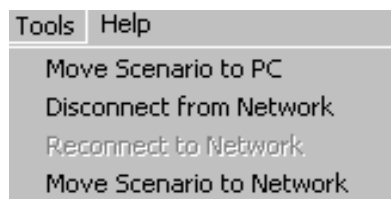
The CALCULATORS menu contains the following options:

- ◆ **FEDERAL TAX CALCULATOR:** When you click on this option, the PC application displays the FEDERAL TAX CALCULATOR dialog box and calculates the appropriate federal tax deduction for either party for the open scenario.
- ◆ **IOWA STATE TAX CALCULATOR:** When you click on this option, the PC application displays the IOWA STATE TAX CALCULATOR dialog box and calculates the appropriate Iowa state tax deduction for either party for the open scenario.
- ◆ **SOCIAL SECURITY (FICA) CALCULATOR:** When you click on this option, the PC application displays the FICA CALCULATOR dialog box and calculates the appropriate Social Security (FICA) deduction for either party for the open scenario.

- ◆ **AVERAGE INCOME CALCULATOR:** When you click on this option, the PC application displays the AVERAGE INCOME CALCULATOR dialog box and calculates the parent's average income based on three years of income data for the open scenario.
- ◆ **MEDIAN INCOME SELECTOR:** When you click on this option, the PC application displays the MEDIAN INCOME SELECTOR dialog box and determines the median income for a specific year and state for the open scenario.

TOOLS Menu

The TOOLS menu allows you to move scenarios between your hard drive and the network and to run the application disconnected from the network.



The following options display on the TOOLS menu:

- ◆ **MOVE SCENARIO TO PC:** When you click on this option, the PC application displays the MOVE GUIDELINE SCENARIOS TO PC dialog box and allows you to select one or more scenarios to move to your hard drive when you are connected to the network.
- ◆ **DISCONNECT FROM NETWORK:** When you click on this option, the PC application allows you to calculate guidelines without being connected to the network. It changes the PC's settings so that the PC application looks for the scenario and lookup directories on the hard drive instead of on the network.
- ◆ **RECONNECT TO NETWORK:** When disconnected from the network and you click on this option, the PC application changes the PC's settings so that the PC application looks for the scenario and lookup files on the network instead of on the hard drive.
- ◆ **MOVE SCENARIO TO NETWORK:** When connected to the network and you click on this option, the PC application displays the MOVE GUIDELINE SCENARIOS TO NETWORK dialog box. This allows you to select one or more scenarios to move from your hard drive to the network storage location.

HELP Menu

The HELP menu provides access to the online help text and version information for the PC application.

The HELP menu contains the following two options:

- ◆ **CONTENTS:** When you click on this option, the PC application displays the Iowa-Help Project or main HELP screen.
- ◆ **ABOUT:** When you click on this option, the PC application displays the ABOUT IOWA GUIDELINES dialog box and provides information regarding the specific version of the software.

Heading Section

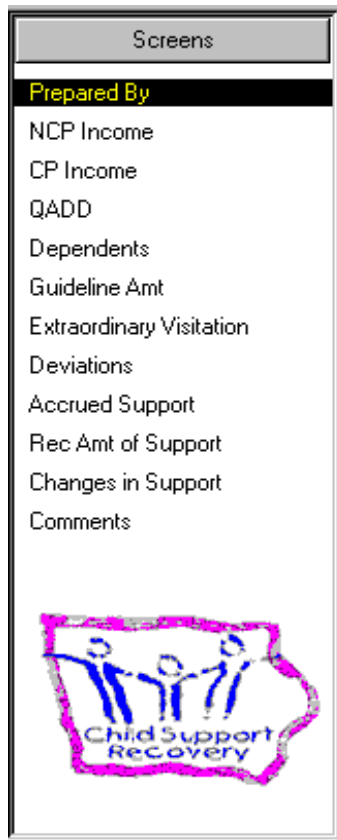
The heading section provides a snapshot of basic scenario information and remains visible except in PRINT PREVIEW mode. For more information on the heading section's specific fields, see [Completing the Heading Section](#).

Navigation Bar (NAVBAR)

Navigate through the various function screens by using the navigation bar (NAVBAR).

When you select an item from the NAVBAR, the PC application displays the screen associated with the entry. The PC application highlights the NAVBAR item while its associated screen displays.

The PC application holds the NAVBAR entries for screens you previously visited during an uninterrupted session (i.e., as long as you don't open a different scenario, terminate the application, or change major aspects of the scenario).



Note: The NAVBAR depicted shows all possible items with these exceptions:

- ◆ In a child support scenario, the FOSTER CARE screen title does not display.
- ◆ For guideline years earlier than 2000, the EXTRAORDINARY VISITATION screen title does not display because extraordinary visitation was not part of the guidelines before 2000.
- ◆ In a current support-only scenario, the ACCRUED SUPPORT screen title does not display.

Details Area

The details area is the space in which the PC application displays the individual function screens listed in the NAVBAR. When you open a scenario or start the PC application, the first screen displayed in the details area is the PREPARED BY screen.

Disconnecting From and Reconnecting to the Network

You can use this PC application to calculate guideline support amounts, print worksheets and attachments, and store scenarios **without connecting the PC to the network**. This is useful if you are taking a portable PC to court.

When you disconnect the PC application from the network, the PC application copies all the lookup files from the network server to your PC's hard drive. However, scenarios stored on the server are not automatically moved to your PC's hard drive. You must move those scenarios yourself **before disconnecting from the network**.

Disconnect From the Network

- ◆ To move your scenarios from the network to the PC, select MOVE SCENARIO TO PC from the TOOLS menu (refer to [Moving Scenarios](#)).
- ◆ Select DISCONNECT FROM NETWORK from the TOOLS menu.

The PC application displays an on-screen message that informs you when the PC application has disconnected from the network. Then you can open scenarios stored on your PC's hard drive, create new ad-hoc scenarios, and print worksheets for scenarios stored on your hard drive.

Note: Although you can still download data from ICAR while disconnected, you cannot open those newly downloaded scenarios because they are stored on the network server.

While the PC application is disconnected from the network, you cannot move scenarios between the PC hard drive and the network server.

Reconnecting to the Network

To reconnect to the network, do the following:

- ◆ Select RECONNECT TO NETWORK from the TOOLS menu (available only while disconnected). The PC application displays the following message:

“Disconnecting from the network caused a large number of files to be copied to your PC. Would you like to remove them now?”

The files referenced in this message do NOT include any scenario files you may have moved to your PC hard drive.
- ◆ If hard drive space is a concern, click YES to delete the guideline files. Otherwise, click NO to leave the files on your hard drive.

After you click YES or NO, the PC application continues its action to reconnect to the network. When reconnection is complete, the PC application displays a message stating that the application has reconnected.

Moving Scenarios

Move scenarios stored on the network to your PC’s hard drive to work on them while disconnected. Upon reconnecting, move the scenarios back to the network server so you can upload them to ICAR. The PC application allows you to easily select scenarios to move from one location to the other.

- ◆ Select the action from the TOOLS menu – either MOVE SCENARIO TO PC or MOVE SCENARIO TO NETWORK. The MOVE GUIDELINE SCENARIO dialog box displays.
- ◆ Enter a case number, scenario name, or both to narrow the list of all the scenarios stored on the server rather than displaying every stored scenario.
 - **CASE NUMBER FILTER:** Enter an entire case number (up to ten numeric characters), or just the first few numbers of the case number. Complete this field by itself or in conjunction with the SCENARIO NAME FILTER field.
 - **SCENARIO NAME FILTER:** Enter an entire scenario name (up to 32 alphanumeric characters WITHOUT spaces) or just the first few letters of a scenario name. Complete this field by itself or in conjunction with the CASE NUMBER FILTER field.

- ◆ Click FIND (or press the ENTER key). In the AVAILABLE SCENARIOS area of the dialog box, the PC application displays a list of scenarios fitting the filter information you entered.

(If you did not enter any filter information, all scenarios stored on the network or on your PC's hard drive appear in the list. For example, if you're moving scenarios from the network to the PC, all scenarios stored on the server display.)

Case Number	Scenario Name	File Date
1	training example	1/12/2005 12:20:05 PM
193082	Scenario1	3/23/2005 4:02:48 PM

Scenario Properties:

Last Modified: 01/12/2005

Modified By:

Ad Hoc: True

Case Type: CS

Calc Type: CurrentAndAccrued

Review/Admod: False

Date Uploaded:

In the AVAILABLE SCENARIOS grid, you can see the case number, the scenario name, and the date and time the file was last saved. For more information about a particular scenario, select that scenario's row. Its properties display in the SCENARIO PROPERTIES area.

- ◆ Select multiple scenarios by clicking each scenario name with the CTRL key pressed down.
- ◆ Click MOVE or double click your selection.

The PC application displays a message to warn you that any duplicate scenarios will be overwritten automatically and to ask if you want to continue the action.

If you already have a scenario for the same case number and scenario name, click NO and rename one of the scenarios. If you are sure that it is safe to move the scenarios, click YES. When you click YES, the PC application moves the scenarios, and a message confirms the move.

Note: When you move the scenarios, they no longer exist on the server or hard drive where they originated.

Help Text in the PC Application

Access the PC application help text by either selecting CONTENTS from the HELP menu, or by pressing F1. When you press F1, the position of your cursor determines which help screen displays.

Viewing Help Text via the HELP Menu

When you click on HELP on the menu bar and then select CONTENTS, the CONTENTS screen appears. From this screen, you can access all help topics.

Viewing Field-Level Help Text

To view field level help text in the PC application:

- ◆ Place your cursor in the field.
- ◆ Press F1.

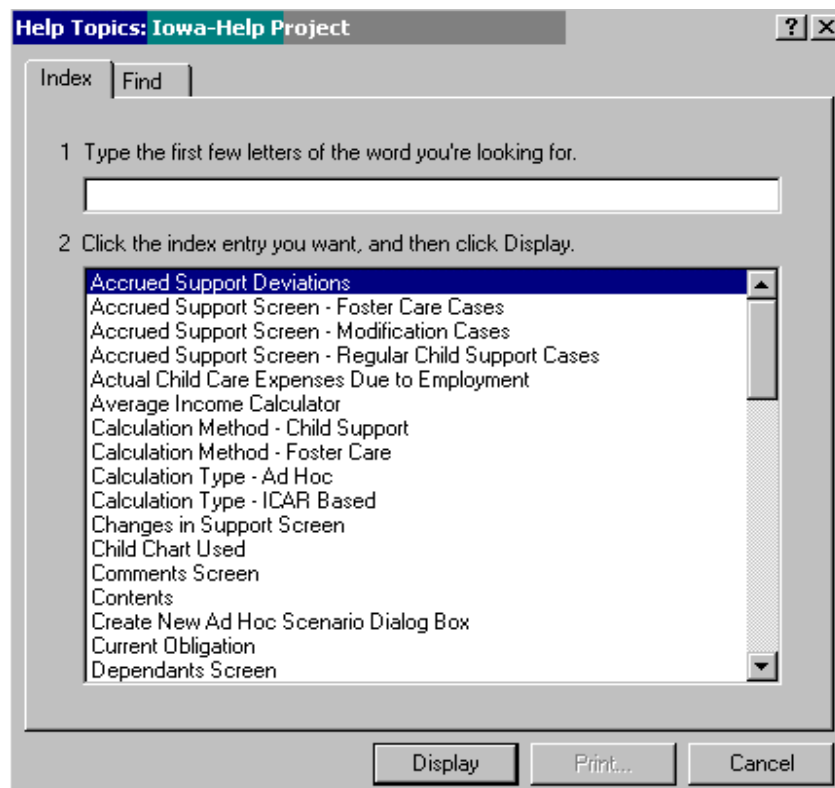
If field-specific help exists for that field, the PC application displays a HELP screen showing information about the field. For example, if you place your cursor in the HEALTH INSURANCE PREMIUM field on the NCP INCOME screen and press F1, the PC application displays the following window:

If there is no help for the specific field, the HELP screen for the section containing that field appears, or the CONTENTS screen appears.

Navigating in Help Text

At the top of the HELP screen, buttons below the menu bar assist you to move around. Their functions are:

- ◆ Click on INDEX from any HELP screen to display a dialog box that allows you to view an index of topics or to search for specific information.
- ◆ Click on a help topic from any HELP screen to return to the CONTENTS screen.
- ◆ Click on BACK to return to the previously viewed HELP screen.
- ◆ Click on PRINT to print the current HELP screen.



ICAR Help Text

ICAR provides screen level and field level help text. To access help text when viewing an ICAR guideline screen, press the PF1 key. If you place your cursor in a field for which field-level help text exists, the help text for that specific field displays.

If you place your cursor in an area for which field-specific help text does not exist, a help screen appears with general information about the ICAR guideline screen you are viewing.

To exit help, press PF3.

Navigating in ICAR

ICAR has eight guideline screens. The Guidelines Inquiry (GUIDLINE) screen is the main screen. Use one of the following PF keys displayed at the bottom of the GUIDLINE screen to access the other guideline screens on ICAR:

- ◆ PF 6 - CHANGES IN SUPPORT OBLIGATION
- ◆ PF9 - FOSTER CARE CALCULATION
 - FOSTER CARE DEVIATIONS PRE 8/1/2000
 - FOSTER CARE CALCULATIONS PRE 8/1/2000
- ◆ PF 10 - GUIDELINE NCP/CP FINANCIAL DATA
 - PAYOR ACCRUED SUPPORT CALCULATION
- ◆ PF 11 – DEPENDENTS

Note: You can access the PAYOR ACCRUED SUPPORT CALCULATION screen only from the GUIDELINE NCP/CP FINANCIAL DATA screen. You can access the FOSTER CARE DEVIATIONS and CALCULATIONS PRE 8/1/2000 screens only if the guideline calculation uploaded on ICAR is dated before 8/1/2000.

Guideline Data on ICAR

The GUIDLINE screen performs several functions on ICAR, including:

- ◆ Downloading ICAR data to the PC application to:
 - Calculate a new guideline.
 - Calculate a new guideline and compare the new guideline amount against the current support obligation for review and adjustment.
 - Calculate a new foster care obligation.
- ◆ Displaying guideline worksheet data, such as:
 - Noncustodial parent and custodial parent income.
 - Number of children.
 - Recommended amount of support.
 - Recommended amount of accrued support.
 - Guideline amount of support.
 - Deviation reasons.
 - Extraordinary visitation credit.
- ◆ Accessing additional guideline data, such as:
 - Names of dependents.
 - Changes in the support obligation.
 - Foster care calculations.
 - Noncustodial parent and custodial parent finances.
 - Payor accrued support calculation.
 - Qualified additional dependent deduction (QADD) information.
- ◆ Uploading a guideline from the PC to ICAR.
- ◆ Attaching a guideline to a court order.
- ◆ Deleting an incorrect guideline.

ICAR-BASED SCENARIOS VS. AD-HOC SCENARIOS

A great deal of data is used to compute a final recommended amount of current support and a recommended amount of accrued support. The PC application uses:

- ◆ Case data, such as the parents' names, the children's names, the case number, the court order number (in REVIEW or ADMOD cases), and
- ◆ Financial data, including the parents' gross incomes and deductions from gross income.

Other factors may affect the support amount, such as credit for extraordinary visitation or circumstances that warrant a deviation from the guidelines child support amount.

A scenario includes all of the data used to determine the recommended current and accrued support amounts on a single case. Two types of scenarios exist:

- ◆ [ICAR-based scenarios](#): If case data and the financial data exist on ICAR, the data are downloaded from ICAR to the PC.
- ◆ [Ad-hoc scenarios](#): Data is not downloaded from ICAR.

The PC application computes the support figures the same way for both types of scenarios. However, only ICAR-based scenarios may be uploaded for storage on ICAR.

Specific instructions on calculating support amounts appear in later sections of this chapter. Those instructions apply to both ICAR-based and ad-hoc scenarios.

Creating Ad-Hoc Scenarios

You may want to use an ad-hoc scenario to quickly get an idea of what a support amount may be. To create an ad-hoc scenario:

- ◆ Choose NEW AD-HOC CALCULATION from the FILE menu. The PC application displays the CREATE NEW AD-HOC SCENARIO dialog box:

Create New Ad-Hoc Scenario

Case #:

Scenario Name:

Docket #:

☐ Review/Admod?

Current Support Obligation:

Dependent Name(s)

- Child1
- Child2
- Child3
- Child4
- Child5
- Child6
- Child7
- Child8
- Child9
- Child10
- Child11
- Child12

OK Cancel

- ◆ Complete the following fields on the CREATE NEW AD-HOC SCENARIO dialog box, as appropriate:

- **CASE #:** Enter a case number of up to ten numeric characters. This is a required entry.

Note: If you do not enter a case number or scenario name, the PC application displays this edit: “A case number and scenario name must be ENTERED.”

- **SCENARIO NAME:** Enter either the default name or a name you create. The PC application supplies the default name of “Scenario1.” You may leave the default name or enter a different name of up to 32 alphanumeric characters.

Hint: It is a good idea to name your ad-hoc scenario something that signifies the reason for entering the ad-hoc scenario.

- **DOCKET #:** Enter a docket number of up to 20 alphanumeric characters.

- **REVIEW/ADMOD?:** Check this box if it is a modification scenario (i.e. used for review and adjustment actions and administrative modification actions). The PC application calculates the variance between the current obligation and the new guideline amount (valid only for review and adjustment actions).

Additionally, if you check this box you can select additional payment frequencies in order to match the payment frequency of the order being modified.

- **CURRENT SUPPORT OBLIGATION:** Enter the current support amount if the ad-hoc scenario is for the review and adjustment or administrative modification process and you checked the REVIEW/ADMOD? box. Otherwise, the default amount is \$0.00.

Leave the default amount or enter a monthly support amount up to \$9,999,999.99. If you enter an incorrect amount, the PC application displays this edit: "THE VALUE OF THIS FIELD MUST BE BETWEEN \$0 AND \$9,999,999.99."

The PC application uses this amount to compute the variance with the new guideline amount to determine if a modification is appropriate in review and adjustment cases.

- **DEPENDENT NAME(S):** Accept any of the 15 pseudo-names provided or replace the names with real names. The PC application accepts an entry of up to 32 alphanumeric characters in each cell.

The PC application displays every name listed in the grid (whether modified or not) on the DEPENDENTS screen. If you only want some of the names to appear on the DEPENDENTS screen, delete them here. To delete a name, click or tab to the cell in which the name appears and press the DELETE key.

- ◆ Click OK. The PC application creates a new ad-hoc scenario, as indicated on the title bar.

At this point, you may enter all data necessary to perform the guideline calculation.

Creating an ICAR-Based Scenario

To perform a support calculation to later store on ICAR, download case and financial data from ICAR to the PC application. Doing this creates an ICAR-based scenario.

Downloading ICAR Data to the PC

To download ICAR data to your PC:

- ◆ Access the GUIDLINE screen.

DHS-EXTRA Personal Client
File Edit View Tools Session Options Help

D479HG10 IOWA COLLECTION AND REPORTING SYSTEM DATE: 05/03/05
GUIDELINES INQUIRY SCREEN TIME: 12:34:26

CASE NUM: COURT ORDER NUM: USED IN ORDER:
STAT: CALC DATE: 00 / 00 / 0000 ACC SUPP ONLY: FOSTER CARE:
ICAR PAYOR: -
ICAR PAYEE:
GUIDELINE NCP:
GUIDELINE CP :
NCP'S NET MONTHLY INCOME: .00 CP'S NET MONTHLY INCOME: .00
NUM OF CHILDREN: 0 GDLN PCNT: GDLN AMT OF SUPPORT: .00
CURRENT OBLIG AMT: .00 NEW AMT: .00 PCNT VAR: .00
EXT VISIT: NIGHTS: PCNT: ADJ GDLN AMT:
DEVIATIONS:
NCP'S NET DEV INC: .00 GDLN PCNT: DEV AMT OF SUPP: .00
REC AMT OF SUPP: .00 PER
REC AMT OF ACCRUED SUPP: .00 REVIEW/ADMOD? (Y/N)

PF2 = UPLOAD PF3 = ATTACH PF4 = DELETE PF5 = INQUIRY
PF6 = CHANGES PF7 = PRIOR GDLN PF8 = NEXT GDLN PF9 = FOSTER CARE
PF10 = FINANCES PF11 = DEPENDENTS PF12 = DOWNLOAD
NEXT SCREEN: NOTES:
PLEASE ENTER CASE NUMBER AND PRESS PF5

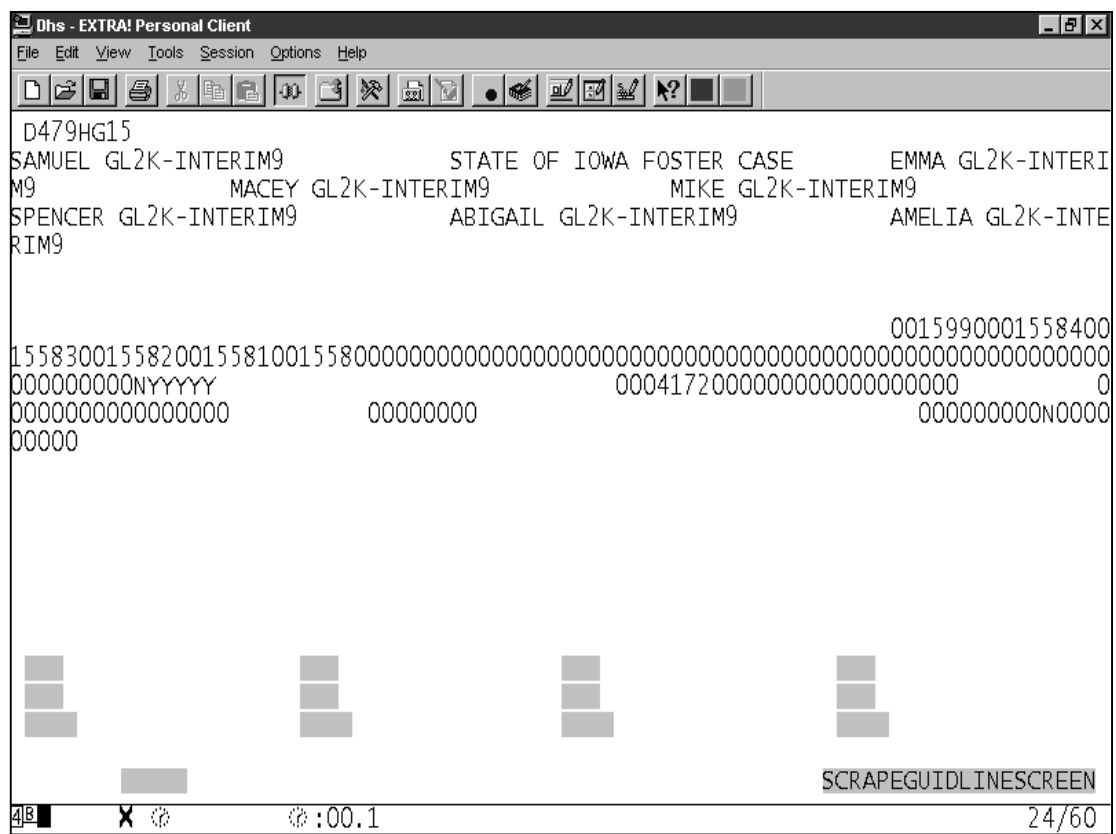
06/23
Connected to host: 165/206/212/10 (CDP/M85) NUM 12:33 PM

- ◆ To perform a guideline calculation for an establishment action, enter the case number in the CASE NUM field and press the PF5 key.

Note: If a guideline calculation does not exist on ICAR for that case, ICAR displays this message at the bottom of the screen: “NO UNATTACHED GUIDELINE FOUND FOR CURRENT CASE.” This message means that no guideline data exists on ICAR.

- ◆ To perform a guideline calculation on a review and adjustment or administrative modification action, enter the court order number in the COURT ORDER NUM field. (The court order number already appears in the COURT ORDER NUM field if you access the GUIDLINE screen from the COURTORD screen.) Press the PF5 key.
- ◆ Complete the REVIEW/ADMOD? (Y/N) field:
 - Enter “N” to perform the guideline calculation on an establishment action.
 - Enter “Y” to perform the guideline calculation on a review and adjustment action or administrative modification action.
- ◆ Press PF12.

When downloading information, the system collects case data and writes it to a SCRAPER screen as illustrated below:



The PC application has access to the data on this screen. Once the data displays on the SCRAPER screen, a PC process is automatically initiated to download the data to a PC-accessible database (stored on the network server).

The PC application saves the information under the ICAR case number and the name “Scenario1.” If a guideline currently exists on the PC application with the same case number and scenario name, the PC application displays the following message:

“SCENARIO ‘SCENARIO 1’ FOR ICAR CASE ID #110440 ALREADY EXISTS.
REPLACE IT?”

- ◆ Select YES to overwrite the existing scenario.
- ◆ Select NO to rename the scenario. The PC application displays a dialog box that allows you to enter a new scenario name. Type up to 32 alphanumeric characters and click OK or press the ENTER key.

When the download is complete, ICAR displays a message box. Open the PC application to begin the calculation.

Opening Scenarios on the PC Application

To open the PC application, select the Guidelines icon from your START menu or from your desktop.

When the PC application opens, it displays the following screen:

To open a scenario based on data you recently downloaded, select OPEN LAST DOWNLOADED SCENARIO from the FILE menu.

To open an scenario, use the following instructions.

Open Existing Scenario

To open an existing scenario you previously saved:

- ◆ Select OPEN EXISTING SCENARIO from the FILE menu.. The PC application displays the OPEN GUIDELINE SCENARIO dialog box.
- ◆ Complete one or both of the filter field to filter the list of scenarios rather than displaying every stored scenario:
 - **CASE NUMBER FILTER:** Enter an entire case number (up to ten numeric characters), or just the first few numbers of the case number. Complete this field by itself or in conjunction with the SCENARIO NAME FILTER field.

- **SCENARIO NAME FILTER:** Enter an entire scenario name (up to 32 alphanumeric characters **WITHOUT** spaces) or just the first few letters of a scenario name. Complete this field by itself or in conjunction with the CASE NUMBER FILTER field.
- ◆ Click FIND (or press the ENTER key).

In the AVAILABLE SCENARIOS area of the dialog box, the PC application displays a list of scenarios fitting the filter information you entered. If you did not enter any filter information, all the stored scenarios appear in the list.

Open Guideline Scenario

Filters

Case Number Filter: Scenario Name Filter: **Find**

Available Scenarios:

Case Number	Scenario Name	File Date
1	training example	1/12/2005 12:20:05 PM
193082	Scenario1	3/23/2005 4:02:48 PM

Scenario Properties:

Last Modified: 01/12/2005
Modified By:
Ad Hoc: True
Case Type: CS
Calc Type: CurrentAndAccrued
Review/Admod: False
Date Uploaded:

Open **Cancel**

In the AVAILABLE SCENARIOS area, the case number, scenario name and the date and time the file was last saved displays. To view a scenario's properties, select that scenario.

To open a scenario, highlight the scenario and click OPEN, press the ENTER key, or double click your selection.

The PC application opens a scenario. Enter the data necessary for your guideline calculation.

Completing the Heading Section

The screenshot shows a software window titled "Iowa Guidelines 2004 - AD HOC Calculation for Case 111 (Scenario1)". The window has a menu bar with "File", "Calculators", "Tools", and "Help". The main area contains several input fields and a set of radio buttons. The "Case #:" field contains "111". The "Docket #:" field is empty. The "Additional Docket #s:" field is empty. The "Guideline Year:" is a drop-down menu showing "2005". Below the "Guideline Year:" field, a red message says "Support is sought for 0 children." The "NCP Name:" and "CP Name:" fields are empty. On the right side, there are four radio buttons: "Child Support" (selected), "Foster Care", "Current & Accrued", and "Accrued" (with a "Current" label next to it).

Complete the fields of the heading section first, to identify basic information about your scenario and select the basic calculation criteria:

- ◆ **CASE #:** The PC application displays the CSC case number that is either downloaded from ICAR or entered on the CREATE NEW AD-HOC SCENARIO dialog box.
- ◆ **DOCKET #:** The PC application displays the court order number for the existing obligation, if any, either downloaded from ICAR (REVIEW or ADMOD situations only) or entered on the CREATE NEW AD-HOC SCENARIO dialog box. If necessary, change the number displayed in this field with an alphanumeric entry of up to 20 characters.

In an establishment action, you can enter a court order number not downloaded from ICAR.

- ◆ **ADDITIONAL DOCKET #'s:** Enter any additional court order numbers (up to 20 alphanumeric characters each) associated with the guidelines calculation.
- ◆ **CHILD SUPPORT/ FOSTER CARE:** The PC application defaults to CHILD SUPPORT. If this is a foster care calculation, click on FOSTER CARE.
- ◆ **GUIDELINE YEAR:** The PC application defaults to the current year. If the calculation is for a prior year, select the year from the drop-down box so the PC application can apply the correct child charts and rules.
- ◆ **SUPPORT IS SOUGHT FOR X CHILDREN:** The PC application displays the number of children you included in the scenario on the DEPENDENTS screen.

- ◆ **CURRENT & ACCRUED/ACCRUED/CURRENT:** The PC application defaults to CURRENT & ACCRUED for a current and accrued support calculation. If the calculation is for accrued support only, select ACCRUED and the PC application only calculates a recommended amount of accrued support.

If the calculation is for current support only, select CURRENT and the PC application only allows a calculation for a recommended amount of current support. The ACCRUED SUPPORT screen is not listed in the NAVBAR.

- ◆ **NCP NAME:** When a scenario is downloaded from ICAR, the PC application displays the payor's name from ICAR. To change it, type in a different name. This field allows a maximum of 32 alphanumeric characters.

When you upload the scenario, the PC application uploads the name you entered in this field to the GUIDELINE NCP field on the ICAR guideline screens. In ad-hoc calculations, this field is blank until you enter a name.

- ◆ **CP NAME:** When a scenario is downloaded from ICAR, the PC application displays the payee's name from ICAR. To change it, type in a different name. This field allows a maximum of 32 alphanumeric characters.

When you upload the scenario, the PC application uploads the name you entered in this field to the GUIDELINE CP field on the ICAR guideline screens. In ad-hoc calculations, this field is blank until you enter a name.

INCOME

Legal reference: Iowa Code Chapters 234 and 252B
Child Support Guidelines Iowa Court Rules, Chapter 9
441 IAC 99.1(234,252B,252H)

Calculate original child support obligation amounts (or modify existing amounts) based on the net income of each parent as of the day you prepare form 470-2640, *Guidelines Worksheet*.

Calculate income for both parents in the same manner. The following sections apply to entry of financial data for either parent.

INCOME

Income Considered

Revised December 15, 2006

Iowa Department of Human Services

Title 10 Support Establishment and Modification

Chapter H Determining Child Support Obligations

Gross income is the total amount of income considered before deductions as explained in the following sections:

- ◆ [Income considered](#)
- ◆ [Determining income](#)
- ◆ [Self-employment income](#)
- ◆ [Averaging fluctuating annual income](#)
- ◆ [Averaging monthly income](#)
- ◆ [Iowa wage rate information and CSRU median income](#)
- ◆ [Unusual circumstances](#)
- ◆ [Verification of income](#)
- ◆ [Parental noncooperation](#)

Determine net income by subtracting allowable deductions from gross income. Refer to [DEDUCTIONS](#) for a detailed description of allowable deductions.

Income Considered

Legal reference: Iowa Code Chapters 234 and 252B
441 IAC 99.1(234,252B,252H)

Consider all regularly recurring income of both legal parents to establish or to modify a support order. **Exceptions:**

- ◆ Certain sources of income are exempt from consideration for child support. Refer to [Exempt Income](#).
- ◆ Support obligations for minor parents who meet certain requirements are not based on their income. Refer to [Establishing Minor Support](#).

Income is classified as either earned or unearned income. Add all actual earned and unearned gross income of each parent to determine the gross income of each parent. If a parent works only part-time, base the support obligation calculation for that parent on the part-time income.

Earned Income

Earned income includes, but is not limited to:

- ◆ Wages.
- ◆ Salaries, including overtime, if regularly recurring.
- ◆ Tips.
- ◆ Monies gained from self-employment (net profit) or in exchange for services rendered.
- ◆ In-kind income such as free rent in exchange for apartment house management duties performed.

Unearned Income

Unearned income includes monies gained from sources such as, but not limited to:

- ◆ Unemployment compensation (also referred to as Unemployment Insurance Benefits (UIB)).
- ◆ Trade Readjustment Allowance (a type of unemployment insurance benefits).
- ◆ Worker's compensation.
- ◆ Social security benefits, including retirement, survivor's (widow's/widower's), disability, and other benefits unless specifically exempt.
- ◆ Veteran's benefits.
- ◆ Pensions.
- ◆ Annuities.
- ◆ Alimony.
- ◆ Dividends.
- ◆ Interest payments.

Note: If a parent receives Social Security Disability (SSD), calculate the support obligation based on the parent's Social Security Disability benefit amount, any additional income the parent may receive, AND the benefit amounts any children receive under the parent's disability claim. Refer to [Social Security Disability Cases](#).

Unearned income (except for veteran's benefits, refer to [Exempt Income](#)) is treated the same as earned income. Refer to [DEDUCTIONS](#).

Refer to [Determining Income](#) for information on locating unearned income. The following sections give more information on how to consider:

- ◆ [Exempt income](#)
- ◆ [Lump-sum income](#)
- ◆ [Interest and dividend income](#)
- ◆ [Earned income credit](#)

Exempt Income

Legal reference: 441 IAC 99.1(1)

Do not consider exempt income when determining a parent's gross income to establish or modify a child support order. Most exempt income is legally protected from attachment or collection. Included as exempt incomes are:

- ◆ Benefits from Child Nutrition Act, National School Lunch Act, or the Nutrition Program for the Elderly.
- ◆ Family Investment Program (FIP) grants.
- ◆ Family support subsidy (subsidized adoption – adoption for special needs).
- ◆ Food Assistance.
- ◆ Grants and scholarships administered by the United States Secretary of Education or directly applied to school expenses and not available for current living costs.
- ◆ Income of a guardian or caretaker who is not the children's parent.
- ◆ Income of the children's siblings.
- ◆ Income of the children's stepparent.
- ◆ Income or other benefits derived from public assistance programs funded by a federal, state, or local governmental agency or entity that are exempt from consideration in determining eligibility under FIP.
- ◆ Income such as child support, social security dependent's benefits, and Veterans' Administration dependent's benefits received by a parent on behalf of a child.

- ◆ Low-income energy assistance or other support and maintenance energy assistance.
- ◆ Relocation assistance income.
- ◆ State and federal income tax refunds.
- ◆ Supplemental Security Income (SSI).
- ◆ Training allowances through Vocational Rehabilitation, Commissions for the Blind, WIA, PROMISE JOBS, or Food Stamp Employment and Training.

Note: If the payor's only known source of income is SSI, use \$0 as the payor's gross income. If the payor has other income in addition to the SSI benefits, use the other income and proceed with normal processing of the case. Refer to [SSI-Only Cases](#).

Lump-Sum Income

Lump sums from lottery winnings and inheritance or other settlements, such as insurance, are also considered unearned income. Investigate lump-sum income sources for any restrictions that legally prohibit the use or availability of this income for child support purposes.

Consider bonus income only if it is regularly recurring. Look at the parent's past years' income statements to determine if bonuses are regularly recurring. If bonus income appears to recur regularly, average the parent's income to determine an accurate monthly income.

1. Mr. A's financial statement shows that he had a \$2,500 lump-sum lottery winning. Since this is not recurring income, do not consider this as part of Mr. A's income.
2. During the process of establishing a support order against Mr. B, he receives a lump-sum inheritance settlement of \$50,000. Since this is not recurring income, do not consider this as part of Mr. B's income. This, however, may be justification for the court to approve an upward deviation on his support order.
3. Mr. C has received a Christmas bonus from his company for the last nine years. Consider these bonuses as part of Mr. C's income. Determine his past year's income by adding his salary and the amount of his bonus. Divide this amount by 12 (months) to arrive at a monthly income amount.

Interest and Dividend Income

When determining the amount of gross income available to a parent for purposes of determining a child support obligation, include income from interest or dividends if that income is expected to recur on a regular basis.

Significant income from interest or dividends may indicate investment resources, which could provide a basis for upward deviation from the child support guidelines. Refer to [Deviating From the Guidelines](#), to determine if a basis for deviating exists.

Earned Income Credit

Earned income credit is a refundable tax credit that comes either from the IRS when a tax return is filed or from the employer during the year. Do not include earned income credit paid to a parent when determining that parent's income.

You are calculating a support obligation for Mr. D's child in January 2005. Reflected in his pay stubs for 2004 is an earned income credit of \$90 per bi-weekly paycheck, for a yearly total of \$2,340. Do not consider Mr. D's earned income credit as income even though it is reflected on his pay stubs.

Determining Income

Legal reference: 441 IAC 99.1(2)

Determine a parent's income when establishing or modifying a child support order by using current and complete financial information from the parent. Determine a parent's income based on form 470-0204, *Financial Statement*, or form 470-2870, *Foster Care Financial Statement*, if provided.

Use other sources to determine income if this information is not provided. Refer to [Verification of Income](#) for methods of verifying other sources of income information.

Use the income reported by a parent on a signed financial statement to determine a parent's gross income. If income information is not available, or if the location of the parent is unknown, impute income for the parent as described under [CSRU Median Income](#).

Note: Any time before the entry of a new or modified order for support, a parent may challenge the amount of income you used.

Obtaining a Financial Statement

Legal reference: 441 IAC 99.1(2)“a”

If provided, form 470-0204, *Financial Statement*, or form 470-2870, *Foster Care Financial Statement*, is the **first** source of income information. Ask each legally established parent to complete the applicable form describing the parent’s present income and expenses.

For non-foster care establishment cases, send or give each parent:

- ◆ Form 470-2639, *Request for Financial Statement*.
- ◆ *Financial Statement*.

Issue these forms to the alleged father or payor with:

- ◆ Form 470-1922, *Notice of Support Debt*, when establishing a support order administratively.
- ◆ Form 470-2698, *Petition to Establish Paternity, Current and Accrued Support*, when establishing paternity and support judicially.
- ◆ Form 470-2698, *Petition to Establish Current and Accrued Support*, when establishing support judicially.
- ◆ Form 470-3309, *Notice to Alleged Father of Intent to Establish Paternity and Support*, for the alleged father and form 470-3310, *Notice to Mother of Intent to Establish Paternity and Support*, for the mother, when establishing paternity and support administratively.

For modification cases, send or give each parent the *Financial Statement* along with:

- ◆ Form 470-2795, *Notice of Intent to Review and Adjust a Child Support Obligation*, when modifying an existing support order through the review and adjustment process.
- ◆ Form 470-3437, *Notice of Intent to Modify a Child Support Obligation*, when modifying an existing order through the administrative modification process.

In a foster care case, send or give each parent the *Foster Care Financial Statement* along with:

- ◆ Form 470-2983, *Notice of Support Debt: Foster Care – Chapter 252C*, when establishing an administrative support order for a child currently in or who had previously been in foster care.
- ◆ Form 470-2157, *Parental Liability Contact*, as an introductory informational letter to parents who do not currently have a support order.

Note: If a parent has an existing support order, send form 470-2154, *Request to Complete Financial Statement*, with the *Foster Care Financial Statement* only.

Consider the *Financial Statement* or the *Foster Care Financial Statement* complete when it has enough information to determine a support obligation. If the income information appears to be valid, use this information even if it is not entirely consistent with the information found in other sources.

If the information appears questionable, verify the information through other available sources. Refer to [Investigating Questionable Information](#).

Note: If a parent reports no income or \$0 income and no additional information is available, use \$0 as gross income.

Other Sources for Determining Income

Legal reference: 441 IAC 99.1(2)“b”

If a parent does not complete form 470-0204, *Financial Statement*, or form 470-2870, *Foster Care Financial Statement*, attempt to gather income information through an employer or through another available source, such as:

- ◆ ABC - Automated Benefit Calculation System (BCW2 screen),
- ◆ ICER - Iowa Centralized Employee Registry,
- ◆ PIEX - Public Information Exchange (Job Service),
- ◆ IWD - Iowa Workforce Development,
- ◆ SPLS - State Parent Locator Service,
- ◆ FPLS - Federal Parent Locator Service,
- ◆ NDNH - National Directory of New Hires.

For specific instructions on using these sources to gather income information, see the location process. Information from these sources is considered valid only if it is not over one year old, it represents a long-term period of employment, and it appears to reflect the parent's ability to earn.

If the information from these sources is over one year old or represents only a brief period of employment, impute income using wage rate information or CSRU median income as described later.

Self-Employment Income

Legal reference: 441 IAC 99.1(5)

Use a self-employed parent's adjusted gross income, rather than the net taxable income, to determine net income. Refer to [DEDUCTIONS](#) for more information on how to compute the amount of federal and state income tax deductions for a self-employed person.

A person is self-employed when the person:

- ◆ Is not required to report to an office regularly except for specific purposes such as sales training meetings, administrative meetings, or evaluation sessions.
- ◆ Establishes his/her own working hours, territory, and methods of work.
- ◆ Files quarterly reports of earnings, withholding payments, and FICA payments to the Internal Revenue Service (IRS).

The following sections give instructions on:

- ◆ Determining adjusted gross income from self-employment
- ◆ Documenting self-employment income

Determining Adjusted Gross Income From Self-Employment

Legal reference: 441 IAC 99.1(5)“b” and “c”

Determine the adjusted gross self-employment income of a parent through a review of:

- ◆ Bookkeeping records,
- ◆ Sales and expenditure records,
- ◆ Quarterly reports filed with the IRS,
- ◆ The previous year’s federal or state income tax returns, or
- ◆ Other verifiable documentation.

The parent must provide records of bookkeeping, sales, and expenditures for the past 12-month period if the parent has been self-employed throughout the 12 months. If the self-employment is less than 12 months old, the parent must provide records for the period since the self-employment began.

If the parent has been self-employed long enough to file a federal income tax return reporting income and expenses from this self-employment, request a copy of the most recent return, including a copy of:

- ◆ Schedule C, *Profit or Loss From Business*,
- ◆ Schedule F, *Farm and Expenses Tax*, or
- ◆ Schedule SE, *Social Security Self-Employment Tax*.

Determine adjusted gross income from self-employment by deducting only those items allowed by the child support guidelines, including depreciation, and business expenses involving actual cash expenditures from the gross income of the parent. Actual cash expenditures for personal expenses cannot be used as deductions to income. Refer to [DEDUCTIONS](#).

Depreciation

Legal reference: 441 IAC 99.5(3)

A self-employed parent may request a deduction for depreciation of machinery, equipment, or other property used to earn income. When determining the adjusted gross monthly income, allow only straight-line depreciation as a deduction. Allow the deduction only if the parent provides documentation from a tax preparer that verifies the amount of straight-line depreciation.

To compute straight-line depreciation, take the following steps:

1. Deduct the property's estimated salvage value from its original cost.
2. Divide the result into equal yearly amounts over the period of the property's remaining estimated useful life (based on IRS depreciation tables).

A pick-up truck costs \$25,000 with a life expectancy of ten years and an estimated salvage value of \$1,000:

1999 Ford pick-up initial cost:	\$ 25,000
Estimated salvage value:	<u>- 1,000</u>
Amount to average over life expectancy:	\$ 24,000
Annual depreciation (\$24,000/10 years):	\$ 2,400

Mr. F is self-employed. He provides receipts of his expenses as verification of deductions from his income of the previous year:

Gross income before expenses:	\$ 50,000	
Actual gasoline used to do business:	4,500	
Actual gasoline used to get to work:	2,000	(not deductible, personal)
Rent for office space:	12,000	
Telephone expense related to business:	5,000	
Telephone (personal long distance):	1,000	(not deductible, personal)
Business car depreciation	<u>500</u>	
Adjusted gross annual income:	\$ 28,000	

If the parent was self-employed for a portion of the year and was employed for the other portion of the year where regular earnings were received, calculate the support obligation based on the parent's current income.

1. Mr. G had been employed by XYZ Accounting for three years. Three months ago, he decided to open his own accounting firm.

In calculating income for a support obligation, consider the records from the three months of self-employment as Mr. G's income. Although his income was significantly higher during the months when he was employed at XYZ Accounting, calculate the support obligation based on his current self-employed income.

2. Mr. H had farmed for 15 years. He sold the farm and has been employed for the last six months at RST Manufacturing as a consultant. His annual income is \$45,000.

As you calculate his income for a support obligation, consider his pay stubs from RST Manufacturing. Do not consider the period of farming self-employment.

Calculate the parent's income based on the self-employment records. If the period of self-employment resulted in a net loss (using only allowable deductions), consider the parent's income for that time period as \$0.

While Mr. I was employed at XYZ Accounting for nine months of the current year. His monthly income was \$3,500. His records from the three months of self-employment indicate a net loss.

Since his income while employed at XYZ Accounting was significantly higher than his current self-employed income (\$0), calculate his support obligation based on his current income. Based on the net loss, his monthly income is \$0.

When there is a substantial change in income level, investigate the reason for the change. If you question the change in relation to the parent's ability to earn, consult your local Unit attorney for possible referral to court.

Ms. W had been employed as an attorney by EFG Corporation. Her income level was \$75,000. After she is served with the notice to establish support and before you establish an order for support against Ms. W, she quits her job at EFG Corporation. She begins working as a clerk in the local grocery store, earning \$7.50 per hour.

Ms. W claims that stress caused her to quit her \$75,000 job. You question if she quit to avoid a high support obligation. Consult your local office attorney. It may be necessary to refer the case to court to allow a judge to determine the amount of the support obligation.

Documenting Self-Employment Income

Legal reference : 441 IAC 99.1(5)“c”

Document the method used to determine adjusted self-employment income in the case narrative. You may also want to document the method used in the “Comments” section of the PC application.

Use form 470-0312, [Work Sheet Determining Income of Farm Operators](#), or form 470-0313, [Work Sheet Determining Income of Self-Employed Business](#), to document income and expenses. Refer to the 6-Appendix for copies of these forms. In most cases, the parent’s federal income tax return or bookkeeping records contain the information needed to complete these worksheets.

If there is not a federal income tax return or bookkeeping records do not exist, search PIEX and other sources for any income information about the parent. If no information is available on PIEX, request other verifiable forms of income information from the parent. Refer to [Verification of Income](#) for other verifiable forms of income information.

Averaging Fluctuating Annual Income

Legal reference: 441 IAC 99.1(6)

If requested, average the income of a parent whose income fluctuated because the person's occupation normally experiences fluctuations in income. Examples include: construction, sales, seasonal work, truck driving, and working different shifts at different wage rates.

An income is fluctuating when the calculated gross income (or the adjusted gross income) for the current year varies from the gross (or adjusted gross) income of the previous year by more than 20%. When income fluctuates significantly, financial information from a longer period of time may be necessary to be representative of the parent's annual income.

To calculate if a parent's income varies by more than 20% from the previous year, determine the income for each year. Multiply the most recent year's income by 20%. If the previous amount differs from the latest amount by more than this 20%, the parent's income qualifies as fluctuating income.

You may average a parent's fluctuating income over a maximum of three years. If you average a fluctuating income over three years, the income of each of the three years must vary by more than 20% from the previous year's income.

Mr. J wants you to average his fluctuating income over three years. His average income over the past three years is as follows:

2000: \$22,000
2001: \$30,000
2002: \$23,000

Mr. J's income varies by more than 20% from year to year. Notice that the income from the years 2000 and 2002 do not vary from each other by more than 20%. However, each year varies more than 20% from the income of the previous year. Therefore, Mr. J's income qualifies as a fluctuating income.

Average a parent's fluctuating income only when the parent requests it. Verify the varied income with relevant years' income tax returns. Request past income tax returns before averaging a parent's income.

Add the amount of the gross income from relevant years that accurately depict fluctuations in the parent's income. Divide the total by the number of relevant years to determine the parent's annual gross income. Divide the average annual gross income by 12 to arrive at a monthly gross income amount.

If the parent provides verified evidence of yearly fluctuating earnings for two or three years, you can use the PC application's AVERAGE INCOME CALCULATOR to calculate average annual fluctuating income. For instructions on how to use the AVERAGE INCOME CALCULATOR, refer to [Using Average Income](#).

Note: Do not use the AVERAGE INCOME CALCULATOR to average parent's income that varies from month to month within the same year. Refer to [Averaging Monthly Income](#). Use a hand calculator to average a parent's monthly income.

Fluctuating Income for the Non-Self-Employed Parent

Legal reference: 441 IAC 99.1(6)"b"(1)

Average fluctuating income for the non-self-employed parent over a period of two or three years. Estimate the gross income for the parent for the current year based on the past year's income information. Add that amount to the gross income from relevant consecutive past years that accurately depict the fluctuations in the parent's income.

Divide this sum by the total number of years taken into account, including the current year, to arrive at the average gross annual income. Divide the average gross annual income by 12 to arrive at an average gross monthly income.

1. Mr. K is employed as a construction worker. Due to heavy rainfall during the past (2004) summer, his income for the current year (2005) is estimated to increase from the previous year. He requests that his income be averaged in determining his income for his child support obligation.

Determine if 2005 income varies from 2004 income by more than 20%:

2005 estimated gross annual income:	\$22,000
2004 gross annual income as reported on tax forms:	\$17,000
$22,000 \times 0.2 =$	\$4,400
$22,000 - \$17,000 =$	\$5,000

Consider Mr. K's income as fluctuating income.

Use \$1,625 per month as Mr. K's income when calculating a support obligation.

2. Mr. L is a factory worker at Company XYZ. Due to varying demands for the company's product, Mr. L has worked different shifts with different wage rates for the past three years. Mr. L requests that his fluctuating income be averaged. Mr. L's income tax returns from the past three years show his income as follows:

2002--\$24,000	2003--\$30,000	2004--\$22,000
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Determine if each year's income varied by 20% from the previous year by using the AVERAGE INCOME CALCULATOR in the PC application or through the following calculation:

2004: $\$22,000 \times 0.2 = \$4,400$

Mr. L's income in 2004 must have increased or decreased from his 2003 income by more than \$4,400 to qualify as fluctuating income. $\$30,000 - \$22,000 = \$8,000$. Consider Mr. L's 2004 income as fluctuating income.

2003: $\$30,000 \times 0.2 = \$6,000$

Mr. L's income in 2004 must have increased or decreased from his 2003 income by more than \$4,400 to qualify as fluctuating income. $\$30,000 - \$22,000 = \$8,000$. As the variance between 2002 and 2003 income was 20%, and not more than 20%, this does not qualify as fluctuating income. Do not average the 2002 income in with the 2003 and 2004 income.

Averaging Mr. L's income:

$\$30,000 + \$22,000 = \$52,000 \div 2 \text{ (years)} = \$26,000$.

Consider \$26,000 as Mr. L's fluctuated average income.

Divide by 12 to arrive at a monthly fluctuated average income:

$\$26,000 \div 12 = \$2,000$.

Consider \$2,000 as Mr. L's monthly fluctuated average income.

Fluctuating Income for the Self-Employed Parent

Legal reference: 441 IAC 99.1(6)“b”(2)

Average the income of self-employed parents whose adjusted gross income fluctuates by more than 20% from the previous year’s income and who make the request. Calculate fluctuating income for the self-employed parent over a period of two or three years.

Compute fluctuations in the adjusted gross annual income, rather than gross income or net taxable income, to average the self-employed parent’s income. Deduct business expenses involving actual cash expenditures from the gross income of the self-employed person to determine adjusted gross income.

Use the self-employed person’s estimated adjusted gross income of the current year and tax records from years that accurately depict fluctuations in the person’s income to average income. Use the same calculation procedures as used for the fluctuating income for the non-self-employed person.

Mr. M is a self-employed farmer. This year’s crop was a bumper crop, resulting in an adjusted gross income of \$50,000. However, due to a drought, the previous year’s crop resulted in an adjusted gross income of \$15,000. Mr. M requests that you average his fluctuating income from the past 2 years.

$$\$50,000 + \$15,000 = \$65,000$$

$$\$65,000 \div 2 \text{ (years)} = \$32,500$$

Base Mr. M’s support order on an adjusted gross annual income of \$32,500.

Averaging Monthly Income

Legal reference: 441 IAC 99.1(6)“a”

Average the monthly income of the parent whose income throughout the past year varies greatly from month to month, regardless of whether the source of income qualifies it as “fluctuating” income, or whether the parent requests averaging for fluctuating income.

INCOME

Determining Income

Revised December 15, 2006

Iowa Department of Human Services

Title 10 Support Establishment and Modification

Chapter H Determining Child Support Obligations

Note: Use a hand calculator to average a parent's monthly income. Do not use the PC application's AVERAGE INCOME CALCULATOR to average a parent's monthly income.

Add together the last 12 months' income of the parent whose income varies from month to month. Divide the total by 12 to arrive at an average monthly income.

If the parent does not have 12 months of income to average, add together the income of the relevant months. Divide the total by the number of relevant months. The number of months used to average income must be an accurate reflection of the parent's income.

1. Ms. X was hired as a salesperson for a major computer company six months ago. Her income is based on the commission she receives from the amount of sales she makes per month. Her income varies greatly.

Average Ms. X's income over the past six months.

Month 1	\$ 1,500
Month 2	\$ 1,000
Month 3	\$ 3,000
Month 4	\$ 2,200
Month 5	\$ 900
Month 6	<u>\$ 1,750</u>
Total	\$ 10,350

$\$10,350 \div 6 \text{ (months)} = \$1,725$. Consider Ms. X's monthly income as \$1,725.

2. Mr. N is a construction worker. He receives unemployment during the winter months due to lack of construction work. However, his summer income is much higher. As Mr. N's income varied within the past year, add Mr. N's monthly income from the past 12 months. Divide this total year income by 12 to arrive at an average monthly income

Iowa Wage Rate Information and CSRU Median Income

Legal reference: 441 IAC 99.1(2), 99.1(4)

You may use the following procedures for imputing gross income for a parent who has **not** supplied financial information:

- ◆ [Use the Iowa wage rate information when the parent's occupation is known, or](#)
- ◆ [Use the median income for parents on the Unit's caseload when the occupation is unknown. Median income is figured separately for the payor and for the payee.](#)

Note: Use of Iowa wage rate information and CSRU median income does **not** affect any order filed **before** July 1, 1999. All orders filed **on** or **after** July 1, 1999, must include form 470-2640, *Guidelines Worksheet*, reflecting the Iowa Wage Rate Information or the CSRU median income when no verified income exists. Refer to [Verification of Income](#).

Occupational Wage Rate Information

The Iowa Workforce Development web site provides occupational employment and wage estimates for eight metropolitan statistical areas and for the balance of the state including rural areas. When a parent's occupation is known, occupational wage rate information is more reflective of the actual earning capacity of the parent than the median income figure.

When a parent has not supplied financial information, impute the occupational wage rate when you can determine the parent's last-known occupation through information gathered from the other parent or through a documented source. Examples of documented sources include Iowa Workforce Development and National Directory of New Hires. Refer to [Other Sources for Determining Income](#) for details on obtaining income information.

When the last-known occupation of a parent cannot be determined through a documented source, check the file for information from the other parent or attempt to contact the other parent. Check available sources to support the information given by the other parent. If narratives offer an occupation history, use the history to back up the other parent's information.

A consistent work history that is consistent with the information gathered from the other parent supports the use of the occupational wage rate information. If you are confident that the payee's information is accurate, use the occupational wage rate information. As a last resort, use the CSRU median income.

If you have reasonable evidence for the parent's occupation and employment area, access the Iowa Workforce Development web site to determine the occupational wage rate for the parent. To access this publication, go to www.iowaworkforce.org and click on the following links in this order:

- ◆ Labor Market Information.
- ◆ Occupational Projections, Job Outlooks, and Wage Surveys.
- ◆ Most recent year Iowa Wage Surveys.
- ◆ Most recent year Iowa Statewide, Metropolitan Statistical Area, and Balance of State Estimates.
- ◆ The applicable Metropolitan Statistical Area (MSA) or the Balance of State for the appropriate rural area.
- ◆ The applicable occupation.
- ◆ The applicable occupational title. The web site displays a definition of that occupational title and associated income figures.
- ◆ Once you have selected the correct occupational title, use the hourly income figure for the 50th percentile wage. Determine the gross monthly income for that figure using normal procedures.

A security guard lives in the Des Moines area. Click on the Des Moines Metropolitan Statistical Area. Then, click on Protective Service Occupations. After you determine the appropriate occupational title is security guard and you select it, the 50th percentile wage is \$8.82/hour.

$\$8.82 \times 40 \text{ hours} \times 4.33 \text{ weeks/month} = \$1,527.62/\text{month gross income.}$

Enter \$ 1,527.62 into the PC application and apply the standard 20% deduction for taxes.

See [10-H-Appendix](#) for a sample of the screen displayed on the IWD web site.

When you use occupational wage rate information to determine income, take the following steps to document your decision in the COMMENTS screen of the PC application:

- ◆ Enter your reason for using occupational wage rate information. For example, say whether you used information contained in the case file, from ICAR narratives, or if you received the information from the other parent.
- ◆ Say where you found the occupational wage rate information you used.
- ◆ Document whether you chose the chart for a specific metropolitan statistical area or for the balance of state (rural areas). Explain the reason for your choice.
- ◆ If you chose a specific geographical chart, indicate if you chose it because the party lives in that area or works in that area. If you know that the parent works in one area, but resides in another, use the chart that reflects where the parent works.

Be careful not to include confidential information on the COMMENTS screen, such as employer or address information, since the comments print on the guidelines worksheet that is filed in the court file at the end of the establishment or modification process.

CSRU Median Income

If you can't determine a parent's occupation, use the applicable CSRU median income figure for parents residing in Iowa or another state. Use CSRU median income if:

- ◆ Financial information is unavailable,
- ◆ The occupation of the party is unknown, and
- ◆ The available income information is more than one year old.

There are separate CSRU median income figures for the payor and the payee. The CSRU median income figures are adjusted on an annual basis.

Out-of-State Parent

When a parent who does not provide financial information lives in another state, first check for occupational information. If available, use the wage rate booklet. If occupational information is not available, use the CSRU median income. Refer to [THE PC APPLICATION AND ICAR](#) for details on using the CSRU median income in the PC application.

Unusual Circumstances

The following sections explain how to determine parental income if:

- ◆ [The children for whom support is sought do not live with a parent,](#)
- ◆ [The parent is incarcerated, hospitalized, deceased, or has had parental rights terminated](#)

See also [SSI-Only Cases](#) later in this chapter.

Nonparental Homes

Legal reference: 441 IAC 99.4(4)

Both parents of a child living with a caretaker in a non-parental home or in foster care are liable for the support of the child. Calculate a support obligation separately for each parent, even if the parents are married and living together. If a parent has previously been ordered to pay child support, do not re-calculate the obligation for that parent.

For each calculation, assume that the parent for whom support is being calculated is the payor and the other parent is the payee. See [Prior Support Obligations](#) and [Qualified Additional Dependent Deduction \(QADD\)](#) for information about those deductions.

Mr. O and Miss C live together and are the legal parents of child B. However, child B lives with Miss C's mother. Mr. O is currently paying a support obligation for another child, child E.

When calculating Mr. O's support obligation, consider him as the payor and Miss C as the payee. Deduct Mr. O's prior support obligation:

Payor: Mr. O	Payee: Miss C
Income: \$20,000	Income: \$22,000
Prior support obligation deduction: \$4,000	

In calculating Miss C's obligation, reverse the roles:

Payor: Miss C	Payee: Mr. O
Income: \$22,000	Income: \$20,000
Prior support obligation deduction: \$4,000	

When the location of only one parent is known, or if there is only one legally established parent, use that parent's income to calculate support. Impute CSRU median income to the non-located or unknown parent.

Note: Do not impute an alleged father's income as the income of the unknown or non-located parent. Impute CSRU median income, unless paternity has been established and financial information is available.

1. Child A lives with a non-parental caretaker. (This could be either a child support caretaker or a foster care case.) Establish an order for the mother to pay support in **Case 1** and establish an order for the father to pay support in **Case 2**.

Case 1: Establishing an order for the mother to pay support.

The mother has the role of payor in this case. If financial information is available from the mother, use her income. If no financial information is available and her occupation is unknown, use the payor CSRU median income.

In this case, the father is a third party. However, his income must be considered when calculating an obligation. If you have financial information from the father, use his income. If no financial information is available and his occupation is unknown, use the payee CSRU median income.

Case 2: Establishing an order for the father to pay support.

The father has the role of payor in this case. If financial information is available from the father, use his income. If no financial information is available and his occupation is unknown, use the payor CSRU median income.

In this case, the mother is a third party, however, her income must be considered when calculating an obligation. If you have financial information from the mother, use her income. If no financial information is available and her occupation is unknown, use the payee CSRU median income.

The parents have switched roles in the two cases. Use the median income amount corresponding to the role the parent plays in each case.

2. Child B lives with a non-parental caretaker. (This could be either a child support caretaker or a foster care case.) Paternity has not been established on the father. Establish an order for the mother to pay support.

The mother has the role of payor in this case. If financial information is available from the mother, use her income. If no financial information is available and her occupation is unknown, use the payor CSRU median income.

Since paternity is not established for the father, use the payee CSRU median income for the unknown father.

If the mother alleges that each of her children living with a caretaker have different alleged fathers, calculate the guidelines separately for each mother, child, and alleged father. Impute payee CSRU median income for each alleged father in each guideline calculation.

Child A and Child B live with a non-parental caretaker. The mother alleges that Alleged Father A is the father of Child A and Alleged Father B is the father of Child B. Neither alleged father has been located. Do one guideline calculation and establish one order for the mother to pay support for Child A and one guideline calculation and establish one order for the mother to pay support for Child B.

Case 1: Establish an order for mother to pay support for Child A and an order for mother to pay support for Child B.

The mother has the role of payor in this case. If financial information is available from the mother, use her income. If no financial information is available and her occupation is unknown, use the payor CSRU median income.

For purposes of calculating guidelines in this case, do two separate calculations. Do one calculation with the mother as the payor and an alleged father as the payee for Child A. Since paternity is not legally established, use payee CSRU median income for the alleged father.

Do a second calculation with the mother as the payor and an alleged father as the payee for Child B. Since paternity is not legally established, use payee CSRU median income for the alleged father.

Case 2: Once Alleged Father A is identified and located, establish an order for him to pay support for Child A as the payor. If financial information is available from the alleged father, use his income. If no financial information is available and his occupation is unknown, use the payor CSRU median income.

If financial information is available from the mother as the payee, use her income. If you have no financial information and her occupation is unknown, use the payee CSRU median income.

Case 3: Once Alleged Father B is identified and located, establish an order for him to pay support for Child B as the payor. If financial information is available from the alleged father, use his income. If no financial information is available and his occupation is unknown, use the payor CSRU median income.

If financial information is available from the mother as the payee, use her income. If you have no financial information and her occupation is unknown, use the payee CSRU median income.

Incarcerated or Hospitalized Parent

If an incarcerated or hospitalized parent has no income or assets, close the case. However, if the incarcerated or hospitalized parent earns income or has assets, continue with the establishment or modification action. This may include persons incarcerated without chance of parole or hospitalized for terminal illness. This also applies to cases in which children live in a parental home.

The income of a temporarily incarcerated or hospitalized person is as stated on the financial statement or as found through other income sources. This may include persons in jail, in a halfway house, or in the hospital for a minor illness.

The Supreme Court of Iowa's decision, *IN RE MARRIAGE OF WALTERS*, 575 N.W.2d 739 (Iowa 1998), holds that an incarcerated payor's ability to pay must be considered in reaching a decision on a request to modify child support. The Court concluded that enforcing the original obligation amount in this situation would place an insurmountable burden on the payor.

When completing form 470-2640, *Guidelines Worksheet*, use the current income or assets, if available, of the incarcerated payor when determining the modified amount of support due under the guidelines. Refer to 10-Q, [ADMINISTRATIVE REVIEW AND ADJUSTMENT](#).

Parent Deceased or Parental Rights Terminated

Legal reference: 441 IAC 99.4(4)“c”

When calculating support for a child in a non-parental home or foster care, if one parent is deceased or has had parental rights terminated, consider that parent the payee with \$0 income.

Only Income is Supplemental Security Income (SSI)

Legal reference: Child Support Guidelines Iowa Court Rules – Chapter 9
42 USC 407(a), 42 UCS 1381a, 5 CFR 581.104(j), 441 IAC 99.1(1)b

SSI is considered exempt income when calculating guidelines, so use \$0 income for either the payee or payor when SSI is the person's only source of income.

See [SSI-Only Cases](#) for more information.

Verification of Income

Legal reference: 441 IAC 99.1(3)“a”

Ask the parents to provide verification of all income sources the Unit considers in determining gross income. The parents are responsible to provide verification of income.

Verification of income may include, but is not limited to:

- ◆ Federal and state income tax returns.
- ◆ W-2 statements.
- ◆ Pay stubs.
- ◆ Signed statements from an employer or other source of income.
- ◆ Self-employment bookkeeping records.
- ◆ Award letters confirming entitlement to benefits under a program administered by a government or private agency, such as:
 - Social security.
 - Veterans’ or unemployment benefits.
 - Military or civil service retirement or pension plans.
 - Workers’ compensation.

Assist the parent in obtaining necessary verification of income by providing the parent with information about potential income information sources. Do not consider future or potential changes to income when performing the guideline calculation; use the income as you know it on the day you prepare form 470-2640, *Guidelines Worksheet*.

Contacting an Employer for Verification of Income

If the parents return a completed form 470-0204, *Financial Statement*, or form 470-2870, *Foster Care Financial Statement*, or verification of income, review the information with on-line resources (i.e. PIEX, extended PIEX, ABC/BCW2, case narratives, etc.).

If the information provided on either form or through verification closely matches information from on-line resources, use the information provided and do not contact the employer.

If the Unit receives employer information but no income information and it is unavailable from on-line sources, contact the employer for that information.

If the parents do not provide income information, exhaust all other sources for income information. If nothing is available, use Iowa Wage Rate or CSRU Median Income. See [Other Sources for Determining Income](#) and [Iowa Wage Rate Information and CSRU Median Income](#).

Contact the employer only if income information provided by a parent or from other sources is questionable and only the employer can provide the necessary information. See [Investigating Questionable Information](#).

If you need to contact an employer in a rare instance, attempt to obtain the necessary information over the telephone. If the employer only accepts questions in writing, use form 470-3935, *Employer Verification Form*, to fax to the employer to obtain the necessary information.

Note: Do not contact the employer if income information differs only from the parent's information by a small amount or if this difference will not affect the child support amount.

Investigating Questionable Information

Legal reference: 441 IAC 99.1(3)“b” and “c”

Investigate cases in which the information or verification provided by a parent is questionable or inconsistent with other circumstances of the case , such as when:

- ◆ A parent reports little or no income;
- ◆ A parent's reported expenses exceed reported income; or
- ◆ The verification the parent provides is inconsistent with information provided through form 470-0204, *Financial Statement*, form 470-2870, *Foster Care Financial Statement*, or sources available to the Unit (e.g., PIEX).

Investigate income inconsistencies with the income information sources listed in [Determining Income](#). Based on your investigation, use the income figure that you believe is most representative of the parent's situation. The parent has the opportunity to contest your conclusion.

If the investigation does not reveal any inconsistencies, use the *Financial Statement* or the *Foster Care Financial Statement* and other documentation provided by the parent to determine income.

If inconsistencies exist and additional information is not available, refer the case to the attorney to decide whether to:

- ◆ Request a hearing before the district court if attempting to establish a support order through administrative process.
- ◆ Conduct discovery if a parent places the matter before the court by answering a petition or requesting a hearing before the court.
- ◆ Provide the district court with a copy of the parent's financial information and the reasons the information may be questionable, if attempting to establish an order and the parent has not responded after receiving the proposed support amount.

If you are unable to obtain additional verification of the parent's income, use the *Financial Statement* or *Foster Care Financial Statement* provided by the parent to establish support.

Parental Noncooperation

Legal reference: Iowa Code Section 252B.7A(4)
441 IAC 95.19(2)

Failure to return form 470-0204, *Financial Statement*, or form 470-2870, *Foster Care Financial Statement*, or verification of income information does not prohibit support order establishment actions. Use the income as you know it on the day you prepare form 470-2640, *Guidelines Worksheet*.

- ◆ If a **public assistance parent** receiving services from the Unit doesn't provide the *Financial Statement* or the *Foster Care Financial Statement* or verification of information, enter the order using other sources of information. If the parent is on FIP, obtain income information from the Income Maintenance Unit. If there is no information from other sources:
 - Use the Iowa wage rate information if the parent's occupation is known.
 - Use CSRU median income if the occupation is unknown.

- ◆ If a **nonpublic assistance parent** receiving services from the Unit does not provide a *Financial Statement* or verification of information, establish an order by using other sources of information. If you can't find information from other sources:
 - Use the Iowa wage rate information if the parent's occupation is known.
 - Use CSRU median income if the occupation is unknown.

Entering Income Information in the PC Application

Once you determine a parent's gross monthly income, enter the information on the income screen for that parent. Following is a print of the NCP INCOME screen. For purposes of discussing gross income, the NCP INCOME screen operates exactly as the CP INCOME screen.

Iowa Guidelines 2004 - AD HDC Calculation for Case 111 (Scenario1)

File Calculators Tools Help

Case #: 111 Docket #: Additional Docket #:

Guideline Year: 2005 Support is sought for 0 children

NCP Name: CP Name:

☒ Child Support
☐ Foster Care
☒ Current & Accrued
☐ Accrued ☐ Current

Screens

Prepared By

NCP Income

CP Income
QADD
Dependents
Guideline Amt
Extraordinary Visitation
Deviations
Accrued Support
Rec Amt of Support
Changes in Support
Comments

Method Used to Determine NCP Income

☒ Financial Statement/Verified Income
☐ Other Sources (Gross)
☐ CSRU Median Income

Total Gross Monthly Income: \$0.00

Deductions

Federal Income Tax	\$0.00
State Income Tax	\$0.00
Social Security (FICA)	\$0.00
Union Dues	\$0.00
Mandatory Pension	\$0.00
Health Insurance Premium	\$0.00
Parent's Unreimbursed Medical Expenses not to Exceed \$25 per Month	\$0.00
Prior Court-Ordered Child Support or Alimony Obligation (if paid)	\$0.00
Prior Court-Ordered Medical Support (if paid)	\$0.00
Qualified Additional Dependent Deduction (QADD)	\$0.00

NCP Total Net Monthly Income: \$0.00

Child Support Recovery

Entering Actual and Verified Income

To enter verified income into the PC application, complete the following fields:

- ◆ **METHOD USED TO DETERMINE NCP/CP INCOME:** The PC application defaults to FINANCIAL STATEMENT/VERIFIED INCOME. When you select FINANCIAL STATEMENT/VERIFIED INCOME, you can enter data in all the deduction fields (except the QADD field).
- ◆ **TOTAL GROSS MONTHLY INCOME:** Enter the payor's gross monthly income in this field up to \$9,999,999.99.

Document other sources of verification on the COMMENTS screen. Refer to [Adding and Viewing Comments on the PC Application](#).

Entering Actual Data From Other Sources

If you don't have form 470-0204, *Financial Statement*, or form 470-2870, *Foster Care Financial Statement*, and have income data only from sources such as PIEX, IABC, FPLS, SPLS, or IWD, complete the following fields:

- ◆ **METHOD USED TO DETERMINE NCP/CP INCOME:** Select OTHER SOURCES. The PC application automatically deducts 20% for federal and state income taxes, social security deductions, mandatory pension, and union dues. Refer to [Federal and State Income Tax](#).
- ◆ **TOTAL GROSS MONTHLY INCOME:** Enter the payor's gross monthly income in this field up to \$9,999,999.99.

Document the source on the COMMENTS screen. Refer to [Adding and Viewing Comments on the PC Application](#).

Using Average Income

Use the AVERAGE INCOME CALCULATOR to average a parent's income for the last three years. Access the AVERAGE INCOME CALCULATOR by either:

- ◆ Selecting AVERAGE INCOME CALCULATOR from the CALCULATORS menu, or
- ◆ Clicking the ellipsis button next to the TOTAL GROSS MONTHLY INCOME field, and select AVERAGE INCOME CALCULATOR from the resulting menu.

Complete the following fields, as appropriate:

- ◆ **AMOUNT:** The PC application defaults to \$0 for each of the three fields. You can enter a gross monthly income up to \$9,999,999.99 in each field. Use the arrow keys or the TAB key to move among the cells in the AMOUNT fields.
- ◆ **YEAR:** In this field, the PC application consecutively assigns each entry in the AMOUNT field a year designation of 1-3.
- ◆ **DESTINATION:** If you access this screen from the CALCULATORS menu, the PC application defaults to NCP. If you accessed the screen from an ellipsis button on an income screen, the PC application defaults to either “CP” or “NCP,” depending on which income screen you came from (e.g., if you came from the CP INCOME screen, “CP” displays in this field).
- ◆ **AVERAGE INCOME (ANNUAL):** The PC application displays the average annual income based on the income you entered in the AMOUNT field.
- ◆ **AVERAGE INCOME (MONTHLY):** The PC application displays the average monthly income based on the years’ incomes entered in the AMOUNT fields.

Click USE. The PC application enters the monthly average income amount in the TOTAL GROSS MONTHLY INCOME field for the designated parent. The PC application automatically selects FINANCIAL STATEMENT as the method used to determine income.

Document your decision to use average income on the COMMENTS screen. Refer to [Adding and Viewing Comments on the PC Application](#).

Using Median Income

If you are unable to determine a parent’s occupation, you can use the appropriate median income figure for the parent. Use median income only if:

- ◆ Financial information is unavailable,
- ◆ The occupation of the party is unknown, and
- ◆ The available income information is over one year old.

The PC application allows you to specify median income figures associated with specific years and the parent's state of residence.

- ◆ Before July 1, 1999, each state had a designated median income figure.
- ◆ After July 1, 1999, use the CSRU median income (one for payors and one for payees) regardless of the parent's state of residence.

The PC application allows you to select the median income figure to use through use of the MEDIAN INCOME SELECTOR.

CSRU Median Income

When setting current support for a parent who meets the criteria for using median income listed above, use the CSRU median income figure for parents residing in Iowa or another state. Select the use of CSRU median income in one of two ways:

- ◆ Click on CSRU MEDIAN INCOME under the METHOD USED TO DETERMINE NCP/CP INCOME on the applicable income screen.

The PC application automatically enters the CSRU median income figure appropriate for that parent in the TOTAL GROSS MONTHLY INCOME field. Also, the PC application automatically deducts the standard 20% for taxes. Refer to [Federal and State Income Tax](#).

- ◆ Access the MEDIAN INCOME SELECTOR to select CSRU median income.

There are two ways to do this:

- Select MEDIAN INCOME SELECTOR from the CALCULATORS menu.
- Click the ellipsis button next to the TOTAL GROSS MONTHLY INCOME field, and select MEDIAN INCOME SELECTOR from the resulting menu.

The PC application displays the MEDIAN INCOME SELECTOR:

Median Income Selector

For Federal Tax Year: 2005

State: IA

Destination:
☒ NCP
☐ CP

Median Income:
Annual: \$14,796.00 Monthly: \$1,233.00

Use Cancel

Complete the fields, as appropriate:

- ◆ **FOR FEDERAL TAX YEAR:** The PC application defaults to the most recent year's median income tables. Select the appropriate year if the calculation is for a different year.
- ◆ **STATE:** The PC application defaults to IA (Iowa), but you can select any other state as appropriate. No matter which state you enter, for the year 2000 and later, the PC application uses the IA figure.
- ◆ **DESTINATION:** If you access this screen from the CALCULATORS menu, the PC application defaults to NCP. If you accessed the screen from an ellipsis button on an income screen, the PC application defaults to either CP or NCP, depending on which income screen you came from (e.g., if you came from the CP INCOME screen, CP displays in this field).
- ◆ **MEDIAN INCOME (ANNUAL):** The PC application displays the annual CSRU median income figure for the payee or payor as displayed in the DESTINATION field.
- ◆ **MEDIAN INCOME (MONTHLY):** The PC application displays the monthly CSRU median income figure for the payee or payor as displayed in the DESTINATION field.

Click USE. The PC application enters the amount in the TOTAL GROSS MONTHLY INCOME field for the designated parent. It also automatically selects CSRU MEDIAN INCOME as the method used to determine income.

Document your decision to use CSRU median income on the COMMENTS screen. Refer to [Adding and Viewing Comments on the PC Application](#).

DEDUCTIONS

Legal reference: Iowa Code Chapters 234 and 252B
441 IAC 99.2(234,252B)

When determining the amount of income to use in calculating support, allow both the payor and payee the deductions specified by the Iowa Supreme Court in the child support guidelines and administrative rules. Allow the following deductions from the parent's gross income or from adjusted gross income for self-employed parents:

- ◆ [Federal income tax.](#)
- ◆ [State income tax.](#)
- ◆ [Social Security deduction.](#)
- ◆ [Union dues.](#)
- ◆ [Mandatory pension deduction.](#)
- ◆ [Health insurance premiums either deducted from wages or paid by a parent or spouse for health insurance so long as the child is covered by the policy.](#)
- ◆ [Parent's unreimbursed medical expenses, not to exceed \\$25 per month.](#)
- ◆ [Prior obligations of child support or spousal support actually paid according to a court or administrative order. "Prior obligation" means the entry of a judgment dated before the obligation currently being processed.](#)
- ◆ [Actual medical support paid according to a court or administrative order.](#)
- ◆ [Qualified additional dependent deduction \(QADD\).](#)
- ◆ [Actual child care expenses for all children while the payee is employed \(not just the children for whom support is sought\), minus the applicable federal income tax credit.](#)

DEDUCTIONS

Federal and State Income Tax

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Iowa Department of Human Services

Title 10 Support Establishment and Modification

Chapter H Determining Child Support Obligations

Items such as credit union payments, charitable deductions, savings or thrift plans, court-ordered life insurance policy payments, and voluntary pension plans are not allowable income deductions from a parent's income for calculating a support obligation.

A parent who claims a deduction **must** provide the documentation necessary for computing the deduction. However, if you are aware of verified deductions to which either parent is entitled, give the deduction. The goal is to get the most accurate support order possible.

Federal and State Income Tax

Legal reference: 441 IAC 99.2(1)

Child Support Guidelines, Iowa Court Rules Chapter 9

Use the guideline method of computing tax deductions when determining child support. Calculate the deductions by using the tax calculators in the PC application. If the parent provided form 470-0204, *Financial Statement*, or form 470-2870, *Foster Care Financial Statement*, and included gross income or adjusted gross income if self-employed, use the tax calculators to determine federal and state deductions.

Compute the federal and state income tax deductions for unearned income and earned income the same way. Determine the appropriate filing status and exemptions as follows:

	Unmarried Parent		Married Parent
Filing Status	Single, if no mutual children are in the home.	Head of Household, if at least one of the mutual children is in the home.	Married Filing Separate (married on the PC application) whether or not any of the mutual children live in the home.
Personal Exemptions	One	One	One
Addition Dependent Exemptions	None	One for each of the mutual children in the home, unless the court order allows the other parent to claim other mutual children Note: Do not give exemptions for other children in the home.	One for each of the mutual children in the home, unless the court allows the other parent to claim the other mutual children. Note: Do not give exemptions for other children in the home or for the new spouse.

1. Ms. T is single and has one of the mutual children in her home. When calculating her tax deduction, use Head of Household filing status and two exemptions (one personal exemption and one additional dependent exemption).

Mr. S is married and has the other mutual children in his home. Use Married filing status for Mr. S and two exemptions (one personal exemption and one additional dependent exemption) to calculate his tax deductions.
2. Mr. N is married and has none of the mutual children in his home. When calculating his taxes, use Married filing status and one personal exemption.

Ms. W is single and has three of the mutual children in her care. She also has one other child from a different relationship. Use Head of Household filing status and four exemptions (one personal exemption and three additional dependent exemptions for the mutual children) to calculate Ms. W's tax deductions. Do not give Ms. W an exemption for the child from a different relationship.
3. Mrs. K is married and has two of the mutual children in her home. When calculating her taxes, use Married filing status and three personal exemptions (one personal exemption and two additional dependent exemptions).

Mr. C is single and has none of the mutual children in his home. Use Single tax filing status and one exemption (one personal exemption) to calculate his tax deductions.

If the parent's gross income is the only information available from other sources or you must use CSRU median income or Iowa wage rate information, assume a standard tax deduction of an amount equal to 20% of the gross income figure. This standard 20% figure is to cover federal and state income tax, social security deductions, mandatory pension, and union dues.

If the amount of federal and state income tax actually paid by the parent differs substantially from the amounts determined by the tax calculators in the PC application, the court may consider whether the difference is sufficient reason to adjust the child support under the criteria in Iowa Court Rules Chapter 9. This allows a variance from guidelines if substantial injustice would result to the payee, the payor, or the child.

The PC application automatically calculates the standard 20% deduction when the source of the income information is OTHER SOURCES or CSRU MEDIAN INCOME. Refer to [Other Sources or CSRU Median Income is Used](#).

Compute the amount of federal and state income tax deductions for self-employed parents with fluctuating incomes by applying the person's averaged income to the federal and state tax tables, based on the filing status and dependent exemptions identified in the guideline method of computing taxes.

Social Security

Legal reference: 441 IAC 99.2(2)

The social security deduction applies to both parents. Deduct the amount of Social Security (FICA and Medicare) withholdings from the parent's income. Verify the Social Security (FICA and Medicare) tax deductions by the amount reported on the parent's financial statement or the amount verified through check stubs.

Use the amount as reported on form 470-0204, *Financial Statement*, or form 470-2870, *Foster Care Financial Statement*, unless it appears to be inaccurate. If so, calculate the deductions by using the FICA CALCULATOR in the PC application.

If the parent provided the *Financial Statement* or the *Foster Care Financial Statement* but only included gross income, use the FICA CALCULATOR to determine the social security deduction. Refer to [Verified Tax Deduction \(Federal, State, and FICA\) Information is Unavailable](#).

A self-employed parent must provide verification of self-employment tax of quarterly estimated taxes and Medicare withholdings. Verify Medicare withholdings with past income tax returns.

Union Dues

Legal reference: 441 IAC 99.2(2)

The union dues deduction applies to both parents. To receive the deduction, the parent must provide verification of the amount of union dues.

Mandatory Pension

Legal reference: 441 IAC 99.2(2)

The mandatory pension deduction applies to both parents.

The parent must provide verification of the required amount of pension contribution. Do not deduct amounts over the required deductions that are optional or voluntary contributions. IPERS and TIAA/CREF are examples of mandatory contributions.

Health Insurance Premiums

Legal reference: Iowa Code Section 252E.5
441 IAC 99.2(3)

The health insurance premium deduction applies to both parents. Deduct the full cost of health insurance premiums when:

- ◆ The health insurance premium is either deducted from wages or paid by a parent or that parent's spouse for health insurance so long as the child is covered by the policy. This includes payments for *hawk-I* insurance.
- ◆ Allow an expected health insurance premium deduction as long as the parent provides verification of the anticipated expense.
- ◆ The health insurance premium deduction is the entire cost of family health insurance coverage or other type of coverage.

Note: The parent must provide the children, if eligible, with the same insurance coverage as the parent. If the parent's employer offers more than one insurance plan, the child must be enrolled in the health insurance plan in which the parent is enrolled. Deduct the cost of the plan in which the children are enrolled.

Consider dental insurance premiums as health insurance premium deductions if the dependents are included in the policy. The premium for dental coverage can be added to the health insurance premium deduction when the dependents are included in both the health and dental policies. Do not deduct a dental premium if the parent is the only person covered in the policy.

DEDUCTIONS

Health Insurance Premiums

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Iowa Department of Human Services

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Note: The Unit cannot require the parent to enroll the dependents in a dental plan, nor can a parent provide dental coverage in lieu of health insurance coverage. However, if dental insurance is the only insurance available to the parent and the parent and the dependents are enrolled, deduct the premium.

When the court order requires the payor to reimburse the payee for the cost of dependent health insurance, give the payor the deduction for the cost of that insurance. The payor must provide proof of payment up to the amount of the health insurance premium.

Calculate the amount of the deduction by documenting the amount the payor paid toward the health insurance premium and dividing this amount by the period of time the payor was ordered to provide the support within the last 12 months. The deduction may not exceed the cost of one month's health insurance premium.

Verify the child is enrolled in the parent's insurance plan through:

- ◆ Copies of pay stubs or wage receipts that list the health insurance as a deduction.
- ◆ An oral or written statement directly from the employer or insurance carrier naming the children covered by the parent's insurance.
- ◆ Informational pamphlets or brochures routinely issued to employees by the employer or insurance carrier describing the health insurance plans available to the parent, including the terms and costs for enrolling dependents.

Verify the child is enrolled in the parent's insurance plan through:

- ◆ An oral or written statement directly from the employer or insurance carrier naming the child covered by the parent's insurance.
- ◆ A written statement provided by the parent from either the employer or insurance carrier showing the child is covered by the parent's insurance.

If the parent has not provided a completed form 470-0204, *Financial Statement*, or form 470-2870, *Foster Care Financial Statement*, and does not provide proof of a health insurance deduction, but an employer provided a letter or verbally verified the amount of the premium and that the child is or will be covered, allow the deduction.

Note: Contact the employer to verify a health insurance deduction **only** when the payor has not provided verification but you know that the employer provides health insurance.

Unreimbursed Medical Expenses for Parents

Legal reference: 441 IAC 99.2(6)

The unreimbursed medical expense deduction applies to both parents. Deduct unreimbursed medical expenses for the parent, up to \$25 per month. Do not request verification of statements made on form 470-0204, *Financial Statement*, or form 470-2870, *Foster Care Financial Statement*, about unreimbursed individual medical expenses.

Prior Support Obligations

Legal reference: 441 IAC 99.2(4)

Deduct actual payments of child and spousal support made under a prior court or administrative order. You can consider an order entered on ICAR as sufficient verification of the prior support obligation. The prior support obligation deduction applies to both parents. This deduction gives priority to a parent's "first" family while determining the amount of support obligation for the parent's second family.

Do not deduct support paid under an order **established after** the order for which you are calculating support. Deduct only payments on support orders **established before** this order. The date of the original court or administrative order establishes the date of a prior order, rather than the date of any modification of the order.

Exception: If the original order was silent about current child support and medical, use the date when current child or medical support was added to the order to determine whether to give prior child support deduction or a QADD deduction.

In a foster care or nonparental case, if one parent is paying support for the children under a prior order, do **not** deduct the amount of support paid from that parent's gross monthly income in computing the support amount for the other parent.

Note: If you are establishing more than one support order against the same parent at the same time (such as in non-parental cases), do not deduct the support under one order when determining the amount of the other orders. The parent may qualify for QADD for the other children for whom support is being sought if legal parentage has been established. Refer to [Qualified Additional Dependent Deduction \(QADD\)](#).

DEDUCTIONS

Prior Support Obligations

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1. Mr. P and Miss H are the parents of child K. Mr. P has a prior support obligation to Miss J for child A. This obligation was established July 1, 1999, and modified on July 3, 2000. Mr. P is current in his support for child A.

You are calculating a support obligation for child K December 1, 2000. As you calculate the support obligation for child K, consider the support payments paid for child A from the original order date (July 1, 1999) as a prior support order obligation.

2. Mr. Q and Miss B are the parents of child G. The support obligation for child G was established in September 1997. You are calculating a support obligation modification for child G in November 2000.

Mr. Q and Miss H are the parents of child R. The support obligation for child R was established in August 1999.

As the support obligation for child R was established after the support obligation for child G (original order date was September 1997), Mr. Q is not eligible for a prior support obligation deduction in the modification calculation for child G. (Mr. Q is entitled to a QADD for child R.)

3. Mr. R and Ms. Y are the parents of child C. The Unit is establishing an order against Mr. R for the support of C. At the same time, Mr. R is involved in another action to establish an order for support for child Z from a relationship with Ms. X.

Do not consider the support order that is to be entered for child Z in determining Mr. R's net income, as there is no support order for child Z yet. (If the order has already been entered, then a deduction may be appropriate. If not, Mr. R may be entitled to a QADD for child Z if he is legally responsible for that child.)

4. Mr. S has two children with two different mothers. One of the children and the mother live in Iowa and the other child and mother live in Illinois. As you begin calculating the Iowa order, the Illinois order is also being calculated. Before you file the Iowa case, the Illinois order is filed. Consider the Illinois order a prior order.

(If you had filed the Iowa order before the Illinois order, you would not consider the Illinois order a prior order.)

Note: Do **not** automatically deduct the full amount of the prior support obligation. Deduct the monthly amount of prior child support or alimony obligations that the parent actually paid, up to the amount of the current support obligation.

Do **not** allow a deduction that exceeds the total of the current support obligation.

Do **not** consider alimony a prior support order deduction nor as income to the parent receiving it unless the prior order contains both spousal and child support.

Do **not** allow a deduction for a payor ordered to pay post secondary education subsidy since this subsidy is not considered child support.

Verify the existence of a prior support order with a copy of the order from the case file, the parent, data on ICAR, or through the workers access to information from the ICAR/ICIS web site. (Refer to the location process for information about the ICAR/ICIS web site.)

The order is valid only if signed by the court or other legal entity and filed with the court. The parent must supply a copy of any modifications to the order that have not already been provided.

Verify support payments made for the 12 months preceding the month you determine the amount of support for the new order. Verify prior support obligation payments through:

- ◆ Payment records of the Collection Services Center.
- ◆ Payment records of a clerk of court or other official collection agency authorized by state or federal law to accept support payments, including another state's IV-D agency.
- ◆ When the payee receives payments directly under an out-of-state order, accept copies of canceled checks payable to the payee or financial documents or bank statements indicating payments to the payee or caretaker if the following conditions exist:
 - The parent submitting the documents also completes a notarized affidavit stating that the payments indicated are for the required support obligation and are not for any other purpose, and
 - The parent receiving the payments does not dispute that these payments were to meet the payor's support obligation. Disputed payments cannot be used for verification purposes.

If the obligation is one year old or older, add all verified amounts paid during the past 12 months (up to the total of the current support obligation that accrued during this 12-month period), and divide by 12. Include all amounts collected, regardless of the source.

DEDUCTIONS

Prior Support Obligations

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Chapter H Determining Child Support Obligations

If the support obligation is less than one year old, add together the verified amounts paid since the obligation began (up to the total of the current support obligation that accrued during this period). Then divide the total by the number of months that the obligation has existed.

If a parent has more than one prior support order, calculate the allowable deduction for each obligation separately. Then add the amounts together to determine the parent's total allowable deduction.

Mr. T is court-ordered to pay support for three different families under three separate orders:

- ◆ The first order requires him to pay \$200 per month for the support of child Q. This order became effective July 1, 1995.
- ◆ The second order requires him to pay \$150 per month for the support of child R. This order became effective January 8, 1997.
- ◆ The third order required him to pay \$100 per month for the support of child S. This order became effective May 3, 2000.

Mr. T has requested a review of the support obligation for child R. In determining the amount of support that Mr. T should be required to pay for child R, Mr. T is allowed a deduction for child support actually paid on behalf of child Q. The order establishing support for child Q was entered **before** the order establishing support for child R.

Mr. T is **not** allowed a deduction for child support actually paid on behalf of child S, as the order establishing support for child S was entered **after** the order establishing support for child R. He would receive a QADD for child S.

If Mr. T requests review of the support obligation for child S, he is entitled to a deduction for child support actually paid on behalf of both child Q and child R. Both obligations were entered before the order establishing support for child S.

If Mr. T requests a review of the support obligation for child Q, he is **not** entitled to any deduction for support actually paid on behalf of either child R or child S. Both of the obligations were entered **after** the order establishing support for child Q. Mr. T would be entitled to a QADD for both child R and S.

Prior Court-Ordered Medical Support (if Paid)

Legal reference: 441 IAC 99.2(4)

The actual medical support payment deduction applies to both parents. Deduct actual medical support payments made under a court or administrative order. Medical support payments under this section are ongoing dollar amounts and not health insurance premiums.

Allow the medical deduction only if the medical payments are actually made according to a court or administrative order. Therefore, each parent may deduct only up to the amount of the actual medical support obligation that the parent is court-ordered to pay.

Calculate the medical support payments deduction by adding together all verified medical support payments made during the 12 months preceding the month you determine the amount of the support obligation. Divide the total payment amount by 12 to arrive at a monthly deduction amount.

If the parent was not ordered to provide medical support payments for a full 12 months before the month when you calculate the support obligation, calculate the average monthly amount of medical support payments. Divide the total medical support payments made by the number of months in which the parent made payments. Use this amount as the monthly deduction.

Qualified Additional Dependent Deduction

Legal reference: 441 IAC 99.2(8)

The qualified additional dependent deduction (QADD) is the amount specified as a deduction for any additional children for whom the parent is legally responsible, as defined by the child support guidelines. Both parents of a child may claim a QADD for additional children for whom they are responsible whether the children live in or out of the parent's home.

Conduct a name search of ICAR to search for another court order. You can consider an order entered on ICAR as sufficient verification to allow the QADD.

DEDUCTIONS

Qualified Additional Dependent Deduction

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A parent may claim the QADD for children for whom the parent has established legal parental responsibility but no support order. The parent must also provide a completed form 470-0204, *Financial Statement*, or form 470-2870, *Foster Care Financial Statement*.

A parent may not use the QADD for a child for whom the parent is eligible to take a deduction due to payments under a prior support order. A parent does not get a QADD for the child for whom the support order is being entered.

Note: A parent may claim a QADD for a child who has graduated from high school, if the child is currently attending college, and the parent is court ordered to provide child support during the time that child is in college.

The mother may establish the QADD by providing written verification of a legal obligation to any additional children established through maternity, including a mother's statement of maternity, such as a FIP application, an NPA application, or birth certificates.

The father may establish the QADD by providing written verification of a legal obligation to additional children established through:

- ◆ Form 588-0037, *Paternity Affidavit*, with a copy of it.
- ◆ Marriage, with a copy of the marriage certificate or license.
- ◆ An open statement in court, with a copy of the statement from the clerk of court.
- ◆ Court or administrative order, with a copy of the order.

Ms. E has three children, each with a different father. She currently pays support for one of the children, child F. All of these children live with their grandmother. You are seeking to establish support for the other two children, child G and child H.

Establish a separate order for child G and child H. Give a QADD for one child as you calculate the support obligation for each child, although there is a chance that one of the orders may be entered before the others. In each calculation, give a prior support obligation deduction for child F if Ms. E is current in her support payments.

Child G calculation: Prior support obligation deduction for child F; QADD for child H

Child H calculation: Prior support obligation deduction for child F; QADD for child G

Conduct a search of the Iowa Paternity Affidavit Registry (IPAR) to determine if another child exists for the payor. If a paternity affidavit is discovered, you may give a QADD to the payor.

Use the QADD in the establishment of original orders and in the modification of existing orders. You may use the QADD to limit the amount of an upward modification.

Do not use the QADD to meet the eligibility of a downward modification. You may use the QADD after meeting the “threshold” determination for a downward modification.

Mr. U and Mrs. U have one child, child A. Mr. U has remarried and has two children, child B and child C, through his new marriage. Mr. U has requested a review and adjustment of his support obligation for child A.

Mr. U’s net income previously was \$1,000 per month, and his support obligation for child A is \$100 per month. Mr. U’s income is now \$750 per month. Without using a QADD for children B and C, you recalculate his support obligation for child A as \$85 per month. Using a QADD for children B and C, you recalculate his support obligation for child A as \$75 per month.

Although Mr. U’s income has decreased by more than 20%, Mr. U’s support obligation varies (downward) over 20% only when using the QADD. Do not use the QADD to meet the eligibility for a downward modification of the support obligation for child A.

The case does not meet the criteria for an adjustment by CSRU. Mr. U may contact a private attorney to get a modification through the court.

QADD Calculation

The QADD amounts effective August 1, 2000, are as follows:

- ◆ 1 child..... \$135
- ◆ 2 children \$213
- ◆ 3 children \$279
- ◆ 4 children \$330
- ◆ 5 or more children.... \$383

DEDUCTIONS

Qualified Additional Dependent Deduction

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Chapter H Determining Child Support Obligations

1. Mr. V and Miss Y have one child, child A. Mr. V has been ordered to pay support for child A. Mr. V also has three children with Mrs. V.

Mr. V is legally obligated to support his three children with Mrs. V, but there is no support order for these children. Allow Mr. V a QADD of \$279 for the three children of his marriage.

2. Mr. Q and Mrs. Q have three children, Child W, Child X, and Child Y. Mr. Q is ordered to pay support to Mrs. Q for all three children. Child W goes to live with Mr. Q. The order is not modified and Mr. Q still owes support for all three children. Mr. Q applies for services through the Unit. The Unit establishes an order against Mrs. Q to pay support to Mr. Q for Child W.

When doing the guideline calculation, Mrs. Q is entitled to a QADD of \$213 for the two children, Child X and Child Y. Mr. Q is entitled to a prior court-ordered deduction for the two children, Child X and Child Y.

Pro-rate the prior court-ordered deduction for two children only, since the order is still billing for three children. Mr. Q is not entitled to a QADD or a prior court-ordered deduction for Child W because Child W is the child for whom the Unit is establishing support.

Child Care Expenses

Legal reference: 441 IAC 99.2(7)

Only the payee may deduct child care expenses. The guidelines do not permit child care expense deductions for the payor. Even if the payor pays for the child care, the payor may not deduct child care expenses, unless ordered by the court.

Deduct child care expenses during the payee's employment minus the applicable federal income tax credit. Deduct only the amount of reported child care expenses in excess of the amount allowed as "credit for child and dependent care expenses" for federal income tax purposes when determining the payee's net income.

Verify actual child care expenses during the payee's employment by a copy of federal or state income tax return or by a signed statement from the person or agency providing the child care.

If the payee provides a current federal income tax return and the amount is consistent with the current financial circumstances of the parent, use the actual child care expenses minus the amount reported as “Credit for Child and Dependent Care Expenses” from federal income tax Form 2441 as the child care. Convert the amount into a monthly figure and round to the nearest dollar.

If the payee does not provide a copy of the federal income tax return, or if the payee indicates, or there is reason to believe that the amount stated on the federal income tax return is no longer representative of the parent’s financial conditions or child care expenses, calculate the allowable child care deduction:

- ◆ Deduct actual child care expenses related to the payee’s employment regardless of what children are in care. This includes children other than those covered by the order.
- ◆ Verify the payee’s income and child care expenses during employment.
- ◆ Calculate the federal yearly child and dependent care expenses credit based on the payee’s income using federal income tax Form 2441.
- ◆ Subtract from the payee’s child care expenses the amount of federal tax credit for child and dependent care expenses. This is the amount of yearly child care deduction for support obligation purposes.
- ◆ Convert the yearly child care deduction amount into a monthly figure and round to the nearest dollar.

Ms. G pays \$5,200 for child care. Her yearly salary is \$15,000. According to federal income tax Form 2441, based on her salary, federal credit for child and dependent care expenses is \$648. Calculate her child care deduction amount as follows:

$\$5,200 - \$648 = \$4,552$ (yearly child care deduction amount)

$\$4,552 \div 12 \text{ (months)} = \379.33 , rounded to \$379.00 per month child care deduction amount

Deduct actual child care expenses related to the payee’s employment regardless of what children are in care. This includes children other than those covered by the order.

DEDUCTIONS

Child Care Expenses

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Ms. Z is the payee for children A and B. Ms. Z does not incur child care expenses for children A and B. However, she has two other children at home, children C and D, who do incur child care expenses. Ms. Z can claim a child care deduction for children C and D, if applicable, when calculating her support obligation.

Entering Deduction Information on the PC Application

Enter all deductions from gross income on the income screens (e.g., NCP INCOME and CP INCOME).

Verified Financial Data Is Available

The CP INCOME screen appears below to illustrate how the screen looks when you select FINANCIAL STATEMENT/VERIFIED INCOME as the METHOD USED TO DETERMINE CP INCOME.

Iowa Guidelines 2004 - AD HQC Calculation for Case 111 (Scenario 1)

File Calculators Tools Help

Case #: 111 Docket #: Additional Docket #s:

Guideline Year: 2005 Support is sought for 0 children.

NCP Name: CP Name:

☒ Child Support
☐ Foster Care

☒ Current & Accrued
☐ Accrued ☐ Current

Screens

Prepared By
NCP Income
CP Income
QADD
Dependents
Guideline Amt
Extraordinary Visitation
Deviations
Accrued Support
Rec Amt of Support
Changes in Support
Comments


Method Used to Determine CP Income

☒ Financial Statement/Verified Income
☐ Other Sources (Gross)
☐ CSRU Median Income

Total Gross Monthly Income: \$0.00

Deductions

Federal Income Tax	\$0.00
State Income Tax	\$0.00
Social Security (FICA)	\$0.00
Union Dues	\$0.00
Mandatory Pension	\$0.00
Health Insurance Premium	\$0.00
Parent's Unreimbursed Medical Expenses not to Exceed \$25 per Month	\$0.00
Prior Court-Ordered Child Support or Alimony Obligation (if paid)	\$0.00
Prior Court-Ordered Medical Support (if paid)	\$0.00
Actual Child Care Expense Due to Employment (less the appropriate income tax credit)	\$0.00
Qualified Additional Dependent Deduction (QADD)	\$0.00
CP Total Net Monthly Income:	\$0.00



With the exception of the ACTUAL CHILD CARE EXPENSES DUE TO EMPLOYMENT field, which is only applicable to the payee, all fields on the pictured screen operate the same way on the NCP INCOME screen.

When you choose FINANCIAL STATEMENT/VERIFIED INCOME in the METHOD USED TO DETERMINE NCP/CP INCOME grid, you can modify all the deduction fields except for the QADD field.

In each field, except the PARENT'S UNREIMBURSED MEDICAL EXPENSES NOT TO EXCEED \$25 PER MONTH field, you can enter amounts up to \$9,999,999.99. In the PARENT'S UNREIMBURSED MEDICAL EXPENSES NOT TO EXCEED \$25 PER MONTH field, you can enter amounts up to \$25.

Complete each of the modifiable fields with the verified information received from the parent's financial statement, the employer, etc.

Access the QADD screen to calculate the amount for the QADD field. Refer to [Determining the QADD Deduction](#).

Verified Financial Data Is Unavailable

When you have a verified gross income figure, use the FEDERAL TAX CALCULATOR, IOWA STATE TAX CALCULATOR, and FICA CALCULATOR to calculate the parent's tax deductions. Use the state tax calculators for an out-of-state parent only when you do not have a copy of that out-of-state parent's pay stub.

Accessing the Tax Calculators

There are two methods to access the tax calculators:

- ◆ Select them from the CALCULATORS menu.
- ◆ Click the ellipsis buttons next to each of the tax deduction fields.

DEDUCTIONS

Entering Deduction Information on the PC...

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Using the Federal Tax Calculator

The FEDERAL TAX CALCULATOR displays when you select it from the CALCULATORS menu or click its ellipsis button on an income screen.

The screenshot shows a window titled "Federal Tax Calculator". It contains several input fields and buttons. The "For Federal Tax Year:" field is a dropdown menu set to "2005". The "Monthly Gross Income:" field is a text box containing "\$0.00". The "Number of Allowances:" field is a spinner box set to "1". The "Destination" section has two radio buttons: "NCP" (unselected) and "CP" (selected). The "Filing Status" section has three radio buttons: "Single" (selected), "Married" (unselected), and "Head of Household" (unselected). The "Tax" section has two text boxes: "Annual:" containing "\$0.00" and "Monthly:" containing "\$0.00". At the bottom are two buttons: "Use" and "Cancel".

Complete the fields, as appropriate:

- ◆ **FOR FEDERAL TAX YEAR:** The PC application defaults to the most recent year's federal tax tables. Select the correct year.
- ◆ **MONTHLY GROSS INCOME:** The PC application displays the monthly gross income for the parent selected in the DESTINATION field from the GROSS INCOME field on the income screen.

If you need to change the amount, you can enter a different amount up to \$9,999,999.99. The monthly gross income amount entered here overwrites any amount in the TOTAL GROSS MONTHLY INCOME field on the income screen when you click on USE.

- ◆ **NUMBER OF ALLOWANCES:** The PC application defaults to "1." If "1" is not correct, change the number to the correct number of federal allowances. You may enter an amount up to 99, either by typing the number or by using the up and down arrow buttons next to the field.

The Iowa Child Support Guidelines designate how many exemptions to give each parent when calculating child support as follows:

- Give each parent one personal exemption in the ALLOWANCE field.
- Give an additional exemption in the ALLOWANCE field for each mutual child living with the parent, unless one of the parents provides proof that the other parent should be given the exemption.

◆ **FILING STATUS:** The PC application defaults to SINGLE. If SINGLE is not correct, select the correct filing status. This triggers the PC application to use the correct tax table.

- Choose Head of Household filing status for an unmarried parent when at least one of the mutual children lives with that parent.
- Choose Single filing status for an unmarried parent when none of the mutual children live with that parent
- Choose Married filing status for a married parent whether or not any of the mutual children live with that parent.

Refer to the chart in the [Federal and State Income Tax](#) section.

◆ **DESTINATION:** If you access this screen from the CALCULATORS menu, the PC application defaults to NCP.

If you accessed the screen from an ellipsis button on an income screen, the PC application defaults to either “CP” or “NCP,” depending on which income screen you came from (e.g., if you came from the CP INCOME screen, “CP” displays in this field).

◆ **TAX (ANNUAL):** The PC application displays the annual federal income tax figure it calculates for the entries made in the above fields.

◆ **TAX (MONTHLY):** The PC application displays the monthly federal income tax figure it calculates for the data in the above fields.

Click USE to use the calculated amount as the parent’s federal income tax deduction.

DEDUCTIONS

Entering Deduction Information on the PC...

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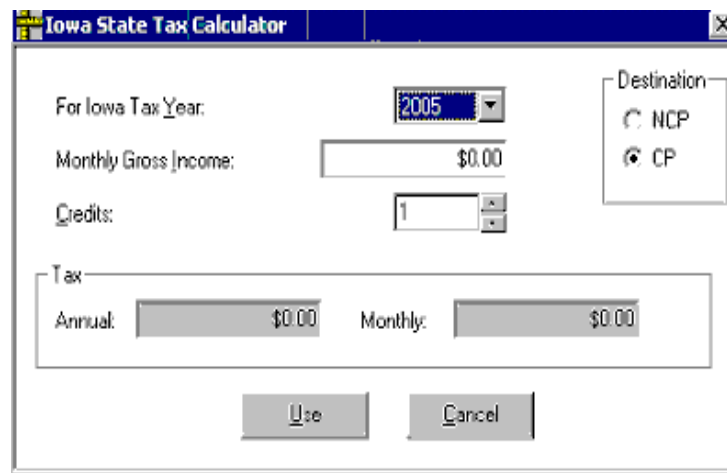
Chapter H Determining Child Support Obligations

The PC application displays the monthly tax amount in the FEDERAL INCOME TAX field and the monthly gross income amount in the TOTAL GROSS MONTHLY INCOME field on the appropriate income screen.

Note: If you later change the gross income amount on the income screen, the PC application does not automatically recalculate the federal income tax. You must return to the calculator and recalculate the amount.

Using the Iowa State Tax Calculator

The IOWA STATE TAX CALCULATOR displays when you select it from the CALCULATORS menu or click its ellipsis button on an income screen.

The screenshot shows a Windows-style dialog box titled "Iowa State Tax Calculator". It contains several input fields: "For Iowa Tax Year:" with a dropdown menu showing "2005"; "Monthly Gross Income:" with a text box containing "\$0.00"; "Credits:" with a spinner box showing "1"; and a "Destination" group box with two radio buttons, "NCP" and "CP", where "CP" is selected. Below these is a "Tax" group box containing "Annual:" and "Monthly:" labels, each followed by a text box showing "\$0.00". At the bottom are "Use" and "Cancel" buttons.

Complete the fields, as applicable:

- ◆ **FOR IOWA TAX YEAR:** The PC application defaults to the most recent year's Iowa state tax tables. Select the correct year.
- ◆ **MONTHLY GROSS INCOME:** The PC application displays the monthly gross income for the parent selected in the DESTINATION field from the GROSS INCOME field on the income screen.

If you need to change the amount, enter a different amount up to \$9,999,999.99. The monthly gross income amount entered here overwrites the amount in the TOTAL GROSS MONTHLY INCOME field on the income screen when you click USE.

- ◆ **CREDITS:** The PC application defaults to “1.” If “1” is not correct, change the number to the correct number of state tax credits. You may enter an amount up to 20, either by typing the number or using the up and down arrow buttons next to the field.

The Iowa Child Support Guidelines designate how many exemptions to give to each parent when calculating child support:

- Give each parent one personal exemption.
- Give an additional exemption for each mutual child living with that parent, unless one of the parents provides proof that the other parent should be given the exemption.

- ◆ **DESTINATION:** If you access this screen from the CALCULATORS menu, the PC application defaults to NCP. If you accessed the screen from an ellipsis button on an income screen, the PC application defaults to either CP or NCP depending on which income screen you came from (e.g., if you came from the CP INCOME screen, CP displays in this field).

- ◆ **TAX (ANNUAL):** The PC application displays the annual Iowa state income tax figure it calculates for the entries made in the above fields.

- ◆ **TAX (MONTHLY):** The PC application displays the monthly Iowa state income tax figure it calculates for the data in the above fields.

Click USE to insert the calculated amount as the parent’s state income tax deduction.

The PC application automatically displays the monthly tax amount in the STATE INCOME TAX field and the monthly gross income amount from the calculator in the TOTAL GROSS MONTHLY INCOME field on the appropriate income screen.

The IOWA STATE TAX CALCULATOR calculates only Iowa’s state tax. It does not calculate the state tax for any other state.

The parent’s federal income tax deduction is used to calculate Iowa’s states tax. Calculate the federal income tax deduction before calculating Iowa’s state tax deduction. If you forget, the PC application displays a warning message.

If you later change the gross income amount on the income screen or you recalculate or re-enter the federal income tax amount, the PC application does not automatically recalculate the Iowa state tax amount. You must return to the IOWA STATE TAX CALCULATOR and recalculate the amount.

Using the FICA Calculator

To display the FICA CALCULATOR, select it from the CALCULATORS menu or click its ellipsis button on an income screen.

Complete the fields, as appropriate:

- ◆ **FOR FICA TAX YEAR:** The PC application defaults to the most recent year's FICA tax tables. Select the correct year.
- ◆ **MONTHLY GROSS INCOME:** The PC application displays the monthly gross income for the amount for the parent selected in the DESTINATION field from the GROSS INCOME field on the income screen.

If you need to change the amount, enter a different amount up to \$9,999,999.99. The monthly gross income amount entered here overwrites the amount in the TOTAL GROSS MONTHLY INCOME field on the income screen when you click on USE.

- ◆ **DESTINATION:** If you access this screen from the CALCULATORS menu, the PC application defaults to NCP.

If you accessed the screen from an ellipsis button on an income screen, the PC application defaults to either CP or NCP, depending on which income screen you came from (e.g., if you came from the CP INCOME screen, CP displays in this field).

- ◆ **TAX (ANNUAL):** The PC application displays the annual FICA tax figure it calculates for the entries made in the above fields.
- ◆ **TAX (MONTHLY):** The PC application displays the monthly FICA tax figure it calculates for entries made in the above fields.

Click USE to use the calculated amount as the parent's Social Security (FICA) tax deduction.

The PC application automatically displays the monthly tax amount in the SOCIAL SECURITY (FICA) TAX field on the appropriate income screen. It also automatically displays the monthly gross income amount in the TOTAL GROSS MONTHLY INCOME field on the appropriate income screen.

Note: If you later change the gross income amount on the income screen, the application does not automatically update the calculated amount. You must return to the FICA CALCULATOR and recalculate the amount.

Other Sources or CSRU Median Income Is Used

Below is the CP INCOME screen as it appears when you select OTHER SOURCES or CSRU MEDIAN INCOME in the METHOD USED TO DETERMINE CP INCOME grid. With the exception of the ACTUAL CHILD CARE EXPENSES DUE TO EMPLOYMENT field, which is only applicable to the payee, all fields on the pictured screen operate the same way on the NCP INCOME screen.

Method Used to Determine CP Income	
<input type="radio"/> Financial Statement/Verified Income	Total Gross Monthly Income: \$0.00
<input checked="" type="radio"/> Other Sources (Gross)	
<input type="radio"/> CSRU Median Income	

Deductions	
Federal Income Tax	\$0.00
State Income Tax	\$0.00
Social Security (FICA)	\$0.00
Union Dues	\$0.00
Mandatory Pension	\$0.00
Health Insurance Premium	\$0.00
Parent's Unreimbursed Medical Expenses not to Exceed \$25 per Month	\$0.00
Prior Court-Ordered Child Support or Alimony Obligation (if paid)	\$0.00
Prior Court-Ordered Medical Support (if paid)	\$0.00
Actual Child Care Expense Due to Employment (less the appropriate income tax credit)	\$0.00
Qualified Additional Dependent Deduction (QADD)	\$0.00
CP Total Net Monthly Income:	\$0.00

DEDUCTIONS

Entering Deduction Information on the PC...

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When you select OTHER SOURCES or CSRU MEDIAN INCOME in the METHOD USED TO DETERMINE NCP/CP INCOME grid, the PC application automatically calculates the standard 20% deduction for you. The amount calculated is 20% of the figure in the TOTAL GROSS MONTHLY INCOME field. The PC application displays the deduction in what is otherwise labeled FEDERAL INCOME TAX, but now is labeled STANDARD 20%.

The standard 20% deduction covers the following deductions and the PC application does not allow entries in these fields:

- ◆ FEDERAL INCOME TAX
- ◆ STATE INCOME TAX
- ◆ SOCIAL SECURITY (FICA)
- ◆ UNION DUES
- ◆ MANDATORY PENSION

Complete each of the remaining fields with the verified information you received from the parent, the employer, etc.

Access the QADD screen to calculate the amount for the QADD field.

Determining the QADD Deduction

As explained earlier, each parent is entitled to an income deduction for other children (up to five) for whom they are responsible. The guidelines require that when you give this deduction, you must list on form 470-2640, *Guidelines Worksheet*, each QADD child, his/her date of birth, the party (payor or payee) to whom the child belongs, and how paternity was established.

The required information is entered on the QADD screen. The PC application determines the correct QADD amounts to deduct from the parents' incomes based on that information. Access the QADD screen in one of two ways:

- ◆ Select the QADD screen from the NAVBAR.
- ◆ Click the ellipsis button next to the QADD field on the either of the income screens.

When you take either of those actions, the PC application displays the QADD screen.

Navigating the QADD Grid

Initially the QADD grid only shows one row. After you complete all fields in a row and tab off the last field, a new row displays for you to enter additional dependents. You may enter a total of 15 QADDs on the screen. These 15 rows may be used all for one parent or split between both parents.

Regardless of the order in which you enter the QADDs on the screen, when you leave the screen or print form 470-2640, *Guidelines Worksheet*, all the payor's QADDs group together and print first, and then all the payee's QADDs print. To sort the list while currently viewing it, click on the WHOSE CHILD heading.

You must fully complete a row before another row appears for completion. If you attempt to tab to a new row when the current row is incomplete, nothing happens; the cursor remains in the last field of the incomplete row. If you attempt to leave an incomplete row (or the screen), the PC application displays an error message telling you which field you must complete.

Entering QADD Data

Complete the fields, as appropriate:

- ◆ **CHILD'S NAME:** Enter up to 32 alphanumeric characters. This name cannot exactly match another entry with the same date of birth and belonging to the same party (payor or payee).
- ◆ **DATE OF BIRTH:** Enter the child's date of birth, which cannot be earlier than January 1, 1950, or later than the current date. You can use any of the following formats:

1/1/99	1 1 99
01/01/99	01-01-99
01/01/1999	Jan 1 99
01011999	Jan 1, 1999
199901/01	January 1, 1999

- ◆ **WHOSE CHILD:** Select the parent who gets the QADD deduction for the named child. Select the CP or NCP by either clicking the field to display the drop down menu, or by placing the cursor in the field and typing the first letter of your choice. For instance, to select the NCP, type "N."

◆ **PATERNITY ESTABLISHMENT METHOD:** The PC application defaults to BORN DURING MARRIAGE as the method of paternity establishment. If this is not the correct method, select the appropriate option by either clicking the field to display the drop down menu or by placing the cursor in the field and typing the first letter of your choice. The available selections are:

- COURT/ADMIN ORDER – “C”
- IN CT STMNT AND CONSENT – “I”
- PATERNITY AFFIDAVIT – “P”
- BORN DURING MARRIAGE – “B”
- MATERNITY – “M”

◆ **NCP DEDUCTIONS FOR X CHILDREN:** The PC application displays how many QADDs have been entered for the payor and the current QADD deduction total. The PC application automatically displays this dollar figure on the NCP INCOME screen.

◆ **CP DEDUCTIONS FOR X CHILDREN:** This field is display only. The text tells you how many QADDs have been entered for the payee and the current QADD deduction total. The PC application automatically displays this dollar figure on the CP INCOME screen.

Note: In foster care cases, entering QADDs for the payor may result in an automatic calculation on the FOSTER CARE screen that prevents the entry of any deviations on the DEVIATIONS screen. Consequently, when you select FOSTER CARE as the case type, the following warning message displays on the QADD screen:

“ENTERING QADD INFORMATION NOW MAY PREVENT YOU FROM BEING ABLE TO ENTER DEVIATIONS ON THE DEVIATIONS SCREEN. IF YOU NEED TO ENTER DEVIATIONS ON THIS CASE, ENTER THE DEVIATIONS BEFORE ENTERING QADD INFORMATION. FOR MORE INFORMATION, SEE HELP.”

The user can check a box to prevent the dialog box from appearing again.

DETERMINING NET INCOME

The guidelines use the following data to determine the appropriate guideline percentage to apply:

- ◆ The parents' net incomes.
- ◆ The number of children for whom support is sought.

Calculated Net Income

"Calculated net income" means that you used actual verified amounts for the parent's income and deductions. The term is used when the Unit receives form 470-0204, *Financial Statement*, or form 470-2870, *Foster Care Financial Statement*, with supporting documentation such as a pay stub, tax return, or an employer letter. When calculating net income, use the federal, state, and FICA tax calculators to calculate appropriate deductions.

Estimated Net Income

When you estimate or get a parent's income from sources that do not include a deduction for federal and state income tax, Social Security, union dues, and mandatory pensions, use the standard 20% deduction for these expenses. Since this deduction may not be the actual amount of the parent's expense, the resulting net income is said to be estimated.

Estimate the net income of a parent under the following conditions:

- ◆ You get gross earned income information from a source that did not provide itemized deduction information.
- ◆ You used CSRU median income or occupational wage rate information to determine a parent's income because financial information was not available.

Viewing Net Monthly Income on the PC Application

When you enter income and deductions into the PC application, the PC application automatically calculates each parent's net income. Those figures display on each of the income screens and are displayed with other data on the GUIDELINE AMT screen.

APPLYING THE GUIDELINES

The amount of support a parent must pay is based on the guidelines. The guidelines were based on a study that determined the most equitable method of setting child support obligations. From this study, the guideline percentages were developed for use in figuring the amount of the child support obligation. The guideline percentages are published in charts that take into account:

- ◆ The net income of the payee.
- ◆ The net income of the payor.
- ◆ The number of children for whom support is being sought.

The PC application computes current support and accrued support by using:

- ◆ The change in the number of children due support as each one is emancipated.
- ◆ The current guideline percentage.
- ◆ The current net or net deviated monthly income of the payor and the payee.

Number of Children Considered

Legal reference: 441 IAC 99.4(1)

When determining a support obligation, consider only those children who share the same two legal parents. This includes a child who is 18 now, is engaged full-time in completing high school or equivalency requirements, and is reasonably expected to complete high school or the equivalency requirements before age 19.

Note: When establishing more than one support order against the same parent at the same time, consider the children under each order separately. Refer to [Prior Support Obligations](#) and [Qualified Additional Dependent Deduction \(QADD\)](#) for instructions on deductions

1. Mr. W and Ms. Y are the parents of child C. The Unit is establishing an order against Mr. W for the support of child C. At the same time, Mr. W is involved in another action to establish an order for support for child Z from a relationship with Ms. X.

Use the child chart for one child to determine the amount of support that Mr. W should be required to pay for child C. Give Mr. W a QADD for child Z if Mr. W has a legal obligation to child Z, e.g. paternity has been established.

2. Three children who have the same mother live with a nonparental caretaker. Child F and child G have the same father, Mr. FF. Child H has a different father, Mr. GG. Calculate separate guidelines for each family unit.

Family unit 1: Mother, Mr. FF, and children F and G.
Family unit 2: Mother, Mr. GG, and child H.

DEPENDENTS Screen

The list of children to be considered in the guideline calculation is displayed on the DEPENDENTS screen.

Iowa Guidelines 2004 - AD HOC Calculation for Case 111 (Scenario1)

File Calculators Tools Help

Case #: 111 Docket #: Additional Docket #s:

Guideline Year: 2005 Support is sought for 1 children.

NCP Name: CP Name:

☒ Child Support ☐ Foster Care


☒ Current & Accrued ☐ Accrued ☐ Current

Screens

- Prepared By
- NCP Income
- CP Income
- QADD
- Dependents**
- Guideline Amt
- Extraordinary Visitation
- Deviations
- Accrued Support
- Rec Amt of Support
- Changes in Support
- Comments

Dependent Name(s)	Include	Pat Est
Child1	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Child2	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Child3	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Child4	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Child5	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Number of Children for Whom Support is Sought: 1



The illustrated list of children shows the default names of an ad-hoc calculation. Refer to [Creating Ad-Hoc Scenarios](#). When you download data from ICAR, the screen looks and functions the same except that actual names are displayed.

Navigating the Dependents Grid

The grid has room for names of a maximum of 15 children. If there are more than five children listed, a scroll bar on the right side of the grid allows you to view more names. Click the up and down arrows of the scroll bar to display children, or drag the bar up and down.

You cannot add children to the DEPENDENT NAME(S) list shown in the PC application. To add children, you have to make the additions on ICAR and download the case data to the PC application again or create a new ad-hoc case.

The grid only has one modifiable field: the INCLUDE check box. There are two ways to check or uncheck each INCLUDE check box:

- ◆ Use your mouse to click the check box.
- ◆ Use the TAB key to move from field to field. Press your spacebar to check and uncheck the INCLUDE check box.

Complete the Fields

DEPENDENT NAME(S): The PC application displays the children's names downloaded from ICAR or listed on the CREATE NEW AD-HOC SCENARIO dialog box.

INCLUDE: The PC application displays the names of the children included in the child support calculation who will be covered under any subsequently issued support order. Check the INCLUDE box for each child you wish to include in the child support calculation. **Note:** The PC application calculates the current obligation only when you have included at least one child.

PAT EST: This field indicates whether or not paternity is established for a child. Use this indicator to determine whether to include the child in the child support calculation.

- ◆ When data was downloaded from ICAR, a checked box indicates that the child's paternity has been established (PATERNITY ESTABLISHED field = "Y" on the CHILD screen).

- ◆ When data was downloaded from ICAR and the PATERNITY ESTABLISHED fields on the CHILD screen contain an “X,” “X,” and “MO” the PAT EST field is not checked since the payor is the mother. Always include the child in the child support calculation if the payor is the mother.
- ◆ In ad-hoc cases, all the PAT EST check boxes are checked by default.

NUMBER OF CHILDREN FOR WHOM SUPPORT IS SOUGHT: The PC application displays the total number of children for whom you’ve checked the INCLUDE check box and uses this figure to determine the applicable guideline percentage.

Establishing Current Support

Legal reference: 441 IAC 99.4(1) and 99.4(2)

The recommended amount of current support is:

- ◆ The guideline amount of child support, OR
- ◆ The guideline amount of child support adjusted for extraordinary visitation, OR
- ◆ The deviated amount of child support resulting from “income-reducing” deviations, OR
- ◆ A value you entered, if you used an “overriding” deviation.

Refer to [Deviating From the Guidelines](#) for information on when to deviate from the guideline amount of child support. Refer to [Extraordinary Visitation Adjustment](#) for information on applying this credit to the guideline amount of child support.

To manually calculate the amount for current support, use the chart for the number of children for whom support is being sought. Find the guideline percentage that corresponds to the income of the parents. Multiply the payor’s net monthly income by this percentage. The formula is:

$\text{Guideline Percentage} \times \text{Payor's Net Monthly Income} = \text{Guideline Amount of Child Support}$

The PC application automatically applies the appropriate child chart to the financial information based on the number of children in the case. This eliminates the need to use the formula for calculating the guideline amount. The PC application displays this formula and the resulting guideline amount of child support.

On non-foster care cases, always set a monthly amount of support. The PC application does not allow support to be set in any other frequency, except in modification situations and foster care cases.

Note: The guidelines permit rounding the support obligation to the nearest dollar. The PC application automatically rounds the calculated support to the nearest dollar. When calculating a support obligation without using the PC application, round the calculated current and accrued support due to the nearest dollar.

The following sections have more information about calculating current support in these special circumstances:

- ◆ Calculating support when the payor's income is under \$501.
- ◆ Calculating support for children living with a nonparental caretaker.
- ◆ Establishing support when the payor is a minor.

See also [SSI-Only Cases](#) later in this chapter.

Calculating Support When Income is Less Than \$501

Legal reference: Iowa Code Section 252B.7A

If a parent's net or net deviated monthly income is less than \$501 per month, or both parents' net incomes are within a specific range, set support at the following flat amounts:

- ◆ \$50 if support is being sought for one child,
- ◆ \$75 if support is being sought for two children,
- ◆ \$100 if support is being sought for three children,
- ◆ \$125 if support is being sought for four or more children.

In cases where the payor's only known source of income is SSI benefits, support is \$0. See [SSI-Only Cases](#) for more information.

Establishing Support for Children Living With a Nonparental Caretaker

Legal reference: 441 IAC 99.4(4)

Both parents are liable for the support of their children. Calculate a support obligation for each parent whose children live in a nonparental or caretaker home, including foster care.

Establish a support obligation separately for each parent, even if the parents are married and living together. For each calculation, assume that the parent for whom support is being calculated is the payor and the other parent is the payee.

When the location of only one parent is known, use the located parent's income to calculate support. Impute the Iowa CSRU median income for a one-person family to the non-located parent. Establish an order for the other parent when that parent is located.

Note: If a mother alleges that her children have different fathers and paternity is not established, do one guideline calculation and enter one order for each "family unit" of mother, alleged father, and child. For information on children in foster care, see [Establishing Foster Care Current Support](#).

Establishing Minor Payor Support

Legal reference: Iowa Code Sections 256B.2, 258, 598.21(4)(e)

Consider the minor payor's income when establishing or modifying a support obligation. However, establish a support obligation of \$25 per month per child for payors who are 19 years of age or younger and have not received a high school or high school equivalency diploma when the payor meets the following requirements:

- ◆ The minor payor either:
 - Is a full-time student pursuing a course of study leading to a high school diploma at an accredited school;
 - Is attending an instructional program leading to a high school equivalency diploma;

- Is attending a vocational education program approved by the Department of Education; or
- Has been identified by the director of special education of the area educational agency as a child requiring special education under Iowa law.
- ◆ The minor payor provides proof of compliance with these requirements to the Unit (if the Unit is providing services) or to the court. Proof of compliance must consist of an official document from the school or program that the minor payor is attending or in which the minor payor is enrolled. The minor payor must provide proof at the beginning of each school session.

If the minor payor does not provide proof of compliance, establish an order based on the minor payor's actual income. For minor payors whose income is under \$501 per month, or when both parent's net incomes are within a specific range, refer to [Calculating Support When Income is Less Than \\$501](#).

If the minor payor provides proof of compliance, enter a "27" in the DEVIATION field and a date in the END DATE field on the OBLIG screen at the time the court order is entered. This action causes ICAR to issue a calendar flag (CASE 139) every six months to prompt you to verify the minor payor still meets the minor payor requirements of the Iowa Code.

ICAR continues to issue this calendar flag until the end date is passed. See [RECORDING GUIDELINE DEVIATIONS ON ICAR](#) for more information.

Although the \$25 per month per child minor payor support is permitted by statute, you must enter it as a deviation in the PC application. Refer to [Overriding Deviations of a Specific Amount](#).

Imputing Income to a Minor Payor

Impute income to a minor payor when the minor payor does not provide proof of attendance at the beginning of each school session. Modify the order and impute the minor payor's income at the state's current minimum wage for a 40-hour workweek unless the payor's actual earnings justify a higher income.

The court may also impute an income consistent with the payor's education and experience.

The purpose of imputing an income equal to a 40-hour workweek at the state's current minimum wage is to encourage the minor payor to stay in school. A consequence of not staying in school is an increase in the support order.

Impute income to a minor payor when the minor payor does not comply with the following parenting class requirements:

- ◆ Any minor payor less than eighteen (18) years of age must attend a parenting class approved by the Department of Human Services, and
- ◆ Provide proof of compliance with this requirement.

Failure to provide proof of compliance is grounds for modification of the support order. Noncompliance with the parenting class requires the use of uniform child support guidelines to impute an income to the minor payor equal to a 40-hour workweek at the state minimum wage, unless the minor payor's education, experience, or actual earnings justify a higher income.

Income Used for Minor Custodial Payee

When a minor payee currently receiving public assistance does not provide a completed form 470-0204, *Financial Statement*, or form 470-2870, *Foster Care Financial Statement*, check available sources to determine income (PIEX, Iowa Workforce Development (IWD), the BCW2 screen on ABC).

If income is not listed on any of these sources, check with the income maintenance worker. If you find \$0 wages, use \$0 as the minor payee's income.

When a minor payee is not currently receiving public assistance and has not returned the *Financial Statement* or the *Foster Care Financial Statement*, check available sources. If no wages are confirmed, impute CSRU median income.

Uncovered Medical Expenses

Effective August 1, 2000, the Iowa Supreme Court revised the guidelines to add the following:

“Uncovered medical expenses” means all medical expenses for the child not paid by insurance. The custodial parent shall pay the first \$250 per year per child of uncovered medical expenses up to a maximum of \$500 per year for all children. Uncovered medical expenses in excess of \$250 per child or a maximum of \$500 per year for all children shall be paid by the parents in proportion to their respective net incomes.

“Medical expenses” shall include, but not be limited to, costs for reasonably necessary medical, orthodontia, dental treatment, physical therapy, eye care, including eye glasses or contact lenses, mental health treatment, substance abuse treatment, prescription drugs, and any other uncovered medical expense. Uncovered medical expenses are not to be deducted in arriving at net income.”

As a part of the guidelines, calculate uncovered medical expenses (UME) based on current net incomes of the parties involved (regardless of whether UME percentages already exist).

Always include UME percentages when you determine support under the guidelines. Do not deduct UME to arrive at net income. Use this chart to determine when to include UME language in the order:

Type of Support Sought	Specify UME Percentage?	UME Language
Current support	Yes	\$250/\$500
Medical support only, no financial statements	No	Generic
Medical support only, financial statements provided	Yes	\$250/\$500
Accrued support only	No	Not addressed
Accrued support and medical support	Yes	\$250/\$500
Accrued support only, reserving current support, medical support, or both	Reserve	Reserve

The PC application figures the UME percentage for each party and displays the percentages on the application and on form 470-2640, *Guidelines Worksheet*, for years 2000 and later.

Although the PC application calculates these percentages, a number of situations add complexity to the calculation of the proper percentages. The following table addresses several of these situations:

Situation:	Response:
<p>The payee has negative net income. The payor has positive net income.</p> <p>Payee net income = (-\$600.00) Payor net income = \$150.00 Combined net income = \$450.00</p>	<p>The PC application calculates the uncovered medical expense percentages using \$0 net income for the payee. This results in a 0% responsibility for the payee and a 100% responsibility for the payor. Using actual negative net income would result in assigned responsibilities in excess of 100%.*</p>
<p>The payee has positive net income. The payor has an <u>actual and verified</u> net income of \$0.</p> <p>Payee net income = \$750.00 Payor net income = \$0.00</p>	<p>The PC application assesses the parent with \$0 net income a 0% uncovered medical expense responsibility.*</p>
<p>Both parents have <u>actual and verified</u> net income of \$0.</p>	<p>The PC application assesses each parent a 50% uncovered medical expense responsibility.*</p>

*These percentages are relevant only when the UME exceed \$250 per year per child or \$500 per year per family.

Note: The Unit does not set uncovered medical expense percentages when establishing the following types of orders:

- ◆ Foster care orders: Children in foster care receive Medicaid benefits that pay for UME.
- ◆ Health insurance and medical support only orders: The Unit does not have financial information in these establishment actions.

SSI-Only Cases and Uncovered Medical Expenses

For SSI-only cases, when the only known source of income is SSI benefits, the payee is responsible for the UME.

Caretaker Cases and Uncovered Medical Expenses

For caretaker cases, the parents are responsible for all UME. Non-parental caretakers are not responsible for the first \$250 per year per child or \$500 per year per family of UME.

When a child lives with a caretaker, the Unit seeks one order against each parent. If you can get the orders at the same time, establish the UME percentages based on the parents' current net incomes.

Computing UME percentages can be further complicated if one of the parents cannot be located and you cannot get both orders at the same time. The parents' net incomes may have changed by the time you establish the second order. Consider the following examples:

1. Mr. A and Ms. A divorce and leave Junior A in Grandma A's care. The Unit plans to seek two support orders. However, the Unit cannot locate Mr. A at the time it prepares and files Ms. A's order. Ms. A is ordered to pay 40% of the UME based on her current net income and the income the Unit assesses to Mr. A (e.g. CSRU median income, PIEX, etc.).

One year later, the Unit locates Mr. A and determines that Mr. A must pay 60% of the UME. This is based on his current proportionate share of the parents' combined net incomes, since no change occurred in their respective incomes since the Unit completed Ms. A's order.

Use current respective net incomes to establish Mr. A's uncovered medical expense responsibility, since the total responsibility equals 100%.

2. Mr. B and Ms. B divorce and leave Junior B in Grandma B's care. The Unit plans to seek two support orders. However, the Unit cannot locate Ms. B at the time it prepares and files Mr. B's order. Mr. B is ordered to pay 70% of the UME based on his current net income and the income the Unit assesses to Ms. B (e.g. CSRU median income, PIEX, etc.).

One year later, the Unit locates Ms. B and verifies her income. Using current net incomes, the Unit determines Ms. B's uncovered medical expense responsibility is 50% based on her proportionate share of the parents' combined net incomes.

In this situation, set Ms. B's percentage at 30%. If the sum of the two percentages exceeds 100% when you calculate the second order, set the second percentage at the amount needed to make the sum of the two percentages equal 100%. Do not use percentages that total more than 100%.

3. Mr. C and Ms. C divorce and leave Junior C in Grandma C's care. The Unit plans to seek two support orders. However, the Unit cannot locate Ms. C at the time it prepares and files Mr. C's order. Mr. C is ordered to pay 60% of the UME based on his current net income and the income the Unit assesses to Ms. C (e.g. CSRU median income, PIEX, etc.).

One year later, the Unit locates Ms. C and verifies her income. Using current incomes, the Unit determines Ms. C's uncovered medical expense responsibility is 25% based on her proportionate share of the parents' combined net incomes.

In this situation, set Ms. C's percentage for uncovered medical expense at 25%. If the sum of the two percentages is less than 100% at the time you calculate the second order, use the new calculated percentage for the second payor.

If the caretaker is dissatisfied that the percentages total less than 100%, the caretaker can seek a modification of either court order. The Unit accepts a request to modify the court order only if all other criteria for a modification are met.

4. Mr. D and Ms. D leave Junior D in Grandma D's care. The Unit plans to seek two support orders. Mr. D returns a *Financial Statement* indicating he has \$1,600 in income. Ms. D does not return a *Financial Statement*. The Unit cannot locate any other sources of income for Ms. D and must use the CSRU median income for her.

In the first order, for purposes of computing guidelines, Mr. D is the payor with \$1,600 in income, and Ms. D is the payee with \$755 in income (2002 CSRU median income for a payee).

In the second order, for purposes of computing guidelines, Ms. D is the payor with \$1,360 in income (2002 CSRU median income for a payor), and Mr. D is the payee with \$1,600 in income.

When you enter the orders against both parents, use the uncovered medical expense percentages from the guideline calculation done for the second order.

Effective Date

Although enforcement of the uncovered medical expense obligation requires a medical judgment, the parents' responsibility for UME begins as of the commencement date (effective date on ICAR) of the new or modified obligation.

Establishing Current Support Using the PC Application

In the GUIDELINE AMOUNT OF CHILD SUPPORT field on the GUIDELINES AMT screen, the PC application displays the calculation for the guideline current support amount before adjustments for extraordinary visitation and deviations.

Iowa Guidelines 2004 - AD HOC Calculation for Case 111 (Scenario 1)

File Calculators Tools Help

Case #: 111 Docket #: Additional Docket #:

Guideline Year: 2005 Support is sought for 2 children.

NCP Name: CP Name:

☒ Child Support
☐ Foster Care
☒ Current & Accrued
☐ Accrued ☐ Current

Screens

Prepared By
NCP Income
CP Income
QADD
Dependents
Guideline Amt
Extraordinary Visitation
Deviations
Accrued Support
Rec Amt of Support
Changes in Support
Comments

Child Support Recovery

I. Noncustodial Parent's Total Net Monthly Income: \$501.00

Custodial Parent's Total Net Monthly Income: \$0.00

II. Number of Children for Whom Support is Sought: 2

III. Guidelines Percentage or Specified Dollar Amount: 20.00%

IV. 20.00% × \$501.00 = \$100.20

Percentage Noncustodial Parent's Net Monthly Income Guideline Amount of Child Support

IV-a. Variance

Current Obligation: \$250.00 ☐ Use Current Obligation as Recommended Amount of Support

New Guideline Dollar Amount: \$100.20

Variance: -149.50%

In a calculation for the review and adjustment or administrative modification process, in the NEW GUIDELINE DOLLAR AMOUNT field, the PC application displays the calculation for the guideline current support amount before deviations but after adjustments for extraordinary visitation, if applicable. Refer to [Calculating Extraordinary Visitation](#) and [Deviating From the Guidelines](#).

The illustrated screen print shows a modification (REVIEW or ADMOD) scenario with two children. The payor's net income is above \$501. This screen looks and operates the same for non-foster care cases and foster care cases.

The PC application displays information in these fields:

- ◆ **I. NONCUSTODIAL PARENT'S TOTAL NET MONTHLY INCOME:** The PC application displays the payor's monthly income after deductions from the NCP INCOME screen. This amount, the payee's net monthly income, and the number of children determine what child support percentage the PC application uses to compute the support amount.
- ◆ **CUSTODIAL PARENT'S TOTAL NET MONTHLY INCOME:** The PC application displays the payee's monthly income after deductions from the CP INCOME screen. This amount, the payor's net monthly income, and the number of children determine what child support percentage the PC application uses to compute the support amount.
- ◆ **II. NUMBER OF CHILDREN FOR WHOM SUPPORT IS SOUGHT:** The PC application displays the number of children included in the calculation. This figure is carried over from the DEPENDENTS screen.

The PC application uses the number in this field to access the correct child support table to determine the guideline percentage. The number must be greater than zero or the PC application does not calculate a child support amount, and the variance fields, if applicable, are not visible.

- ◆ **III. GUIDELINES PERCENTAGE OR SPECIFIED DOLLAR AMOUNT:** The PC application displays the guideline percentage it used to calculate the child support amount.
 - If the payor's net income is \$501 or more, the PC application displays the appropriate guideline percentage in this field.
 - If the payor's net income is less than \$501 per month, or when both parents' net incomes are within a specific range, the PC application displays the appropriate minimum support amount for the number of children.

- ◆ **IV. PERCENTAGE:** The PC application displays the guideline percentage it used to calculate the child support amount. If the payor's net income is \$501 or more, the appropriate guideline percentage displays in this field. If the payor's net income is less than \$501 per month, or when both parents' net incomes are within a specified range, the PC application displays the word "FLAT."
- ◆ **NONCUSTODIAL PARENT'S NET MONTHLY INCOME:** The PC application displays the payor's monthly income after deductions. The same figure is displayed in the field NONCUSTODIAL PARENTS TOTAL NET MONTHLY INCOME on the NCP INCOME screen.
- ◆ **GUIDELINE AMOUNT OF CHILD SUPPORT:** The PC application displays the child support amount before adjustments for extraordinary visitation and deviations.

If the payor's net income is less than \$501 per month, or when both parents' net incomes are within a specific range, the PC application displays the minimum support amount here. Otherwise, the product of multiplying the guideline percentage against the payor's net income displays.

The PC application uses this amount as the recommended amount of current support on the REC AMT OF SUPPORT screen unless deviation, extraordinary visitation, or use of the current obligation amount in the CURRENT OBLIGATION field (in modification cases only) is appropriate.

- ◆ **UNC MED EXP %:** In these fields the PC application displays the percentage of the children's UME for which each parent is responsible. The PC application calculates each parent's percentage of UME by using the following formula:

$\frac{\text{NCP's or CP's Total Net Monthly Income}}{(\text{NCP's Total Net Monthly Income} + \text{CP's Total Net Monthly Income})}$
--

For **example**, if the payor's net income is \$1000, and the payee's net income is \$1500, then the uncovered medical percentages are 40% for the payor and 60% for the payee.

See [SSI-Only Cases](#) for procedures when the parents' only income is SSI.

- ◆ **IV-A. VARIANCE:** The PC application displays these fields only if you have indicated the case is a modification case (either on the ICAR GUIDLINE screen or on the PC application's CREATE NEW AD-HOC SCENARIO dialog box).

Use the existing obligation amount as the recommended amount of support in review and adjustment actions where the 20% variance threshold has not been met. The PC application computes the variance between the existing child support amount and the guideline amount by using the following formula:

$$\frac{(\text{New Amount} - \text{Current Obligation Amount})}{\text{New Amount}} = \text{Variance}$$

- ◆ **CURRENT OBLIGATION:** The PC application displays the amount of the existing support obligations.
 - In cases downloaded from ICAR, the PC application displays the obligation amount stored in ICAR in this field.
 - In ad-hoc cases, the PC application displays the current obligation amount entered on the CREATE NEW AD-HOC SCENARIO dialog box.
 - You may enter a new amount up to \$9,999,999.99.
- ◆ **NEW GUIDELINE DOLLAR AMOUNT:** The PC application displays the child support amount before deviations. In cases without extraordinary visitation, this figure matches the GUIDELINE AMOUNT OF CHILD SUPPORT field. In cases with extraordinary visitation, this figure matches the GUIDELINE AMOUNT ADJUSTED FOR EXTRAORDINARY VISITATION field on the EXTRAORDINARY VISITATION screen.
- ◆ **VARIANCE:** The PC application displays the percentage variance between the current obligation and the new guideline dollar amount before deviations but after extraordinary visitation, if applicable. When the payor is entitled to the extraordinary visitation credit, this credit is used before determining the 20% variance. The percentage variance is computed using the following formula:

$$\frac{(\text{New Amount} - \text{Current Obligation Amount})}{\text{New Amount}} = \text{Variance}$$

Note: If the order does not have health insurance provisions, there is no threshold to meet. Adjust the order according to the new guidelines amount and order health insurance. Give the deduction on the guidelines if health insurance is available and the premiums is verified.

- ◆ **USE CURRENT OBLIGATION AS RECOMMENDED AMOUNT OF SUPPORT:** Use this check box to override the recommended amount of current support with the current (old) obligation amount.

Check this box when you have found it inappropriate to pursue the modification because the variance between the new guideline dollar amount and the current obligation is 20% or less, and other criteria are not met (such as the need to add a health insurance provision).

Extraordinary Visitation Adjustment

Legal reference: 441 IAC 99.4(5)

The Iowa Child Support Guidelines allow the payor a credit for court-ordered extraordinary visitation (EV) as follows:

“If the noncustodial parent’s court-ordered visitation exceeds 127 days per year, the noncustodial parent shall receive a credit to the guideline amount of child support in accordance with the following table:

<u>Days</u>	<u>Credit</u>
128-147	15%
148-166	20%
167 or more but less than equally shared physical care	25%

For the purposes of this credit, ‘days’ means overnights spent caring for the child. Failure to exercise court-ordered visitation may be a basis for modification. The credit for extraordinary visitation shall not reduce a child support obligation below the minimum amount required by the guidelines (\$50 for one child, \$75 for two children, \$100 for three children, or \$125 for four or more children).”

As indicated in the guidelines, the payor shall receive the appropriate credit when the court-ordered visitation meets the threshold of days. The payor is not required to exercise visitation to receive the credit in the guideline calculation. The Unit is not required to verify that the payor exercises visitation.

Shared Physical Care and Extraordinary Visitation

When the parents equally share physical care (the children spend half of their time with each parent), both have the right and responsibility to maintain a home and provide routine care for the minor child. The Iowa Child Support Guidelines prohibit an extraordinary visitation credit when the court orders equally shared physical care.

Review the court order to determine if equally shared physical care is ordered. The order does not have to contain the words “equally shared physical care.” Other examples may include, but are not limited to, “joint physical care,” “split physical care,” or “shared placement.” See [Shared Physical Care or Split Physical Care for Multiple Children](#).

Identifying Extraordinary Visitation (EV)

Form 470-0204, *Financial Statement*, and form 470-2870, *Foster Care Financial Statement*, request information regarding extraordinary visitation, however, if you already have a copy of a court order that meets the criteria for extraordinary visitation, give the credit even if the payor does not request it.

Here’s how to identify entitlement to the extraordinary visitation credit:

- ◆ The payor must have an order for visitation that adds up to 128 overnights or more per year. The order does not have to contain the words “extraordinary visitation.”
- ◆ The order must have language you can use to figure a specific number of overnights.

The order says the payor has visitation every other weekend (two overnights), seven days during Christmas break (six overnights), on Mother’s Day (one overnight), and ten weeks in the summer (69 overnights):
 $(26 \times 2) + 6 + 1 + [(7 \times 9) + 6] = 128$ overnights.

- ◆ Do not count time spent in “custody” as visitation; custody is not the same as visitation. If the order addresses visitation, count only the overnights with the payor when the child is in the custody of the other parent.

A parent picks the child up at 9:00 AM Saturday morning and returns the child at 9:00 PM Sunday evening. This visit constitutes one overnight and therefore is counted as one “day” towards extraordinary visitation.

- ◆ The court did not order equally shared physical care of the child.
- ◆ If, during a modification, the payor in the original order pays no child support during three months of continuous visitation, only apply the EV credit if the EV criteria are met during the remaining nine months of the year.

The following table has examples of how to tally days to determine if an order contains sufficient visitation to qualify for the extraordinary visitation credit:

Visitation in Order	Number of Overnights	Does it qualify for EV?
1. Every other weekend	$2 \times 26 = 52$ 5 PM Friday – 5 PM Sunday	No. Must be 128 overnights minimum
2. Every other weekend, six weeks in summer, Father’s Day (overnight), three overnights during Christmas break	$46 + [(5 \times 7) + 6] + 1 + 3 = 91$ <ul style="list-style-type: none"> • 5 PM Friday – 5 PM Sunday (excluding every other weekend in summer) = 46 • Overnights 7 days a week for 5 weeks and 6 overnights in the last week = $[(5 \times 7) + 6]$ • 9 AM – 9 AM over Father’s Day = 1 • 9 AM Dec. 24th – 9 PM Dec. 27th = 3 	No. Must be 128 overnights minimum
3. Every other weekend and ten weeks in the summer	$42 + [(7 \times 9) + 6] = 111$ <ul style="list-style-type: none"> • 5 PM Friday – 5 PM Sunday (excluding every other weekend in summer) = 42 • Overnights 7 days a week for 9 weeks and 6 overnights in the last week = $[(7 \times 9) + 6]$ 	No. Must be 128 overnights minimum

4. Every other week	$7 \times 26 = 182$ 7 overnights a week for 26 weeks.	Yes
5. Three months of continuous visitation (with no support due from payor) and every other weekend in the remaining nine months of the year.*	$(52 - 12) \times 2 = 40$ 5 PM Friday – 5 PM Sunday (only 9 months of the year) = 40	No, count only 40 overnights since no support is due during the three months of continuous visitation. Must be 128 overnights minimum.
6. Same as Example 5, but the payor makes child support payments each month, even during continuous visitation.	$92 + 40 = 132$ <ul style="list-style-type: none"> Each overnight in May, June, and July = 92 5 PM Friday – 5 PM Sunday (9 months of the year) = 40 	Yes, 132 overnights meet the minimum threshold to qualify for the EV credit.

* If the payor requests a 12-month payment schedule instead of the nine-month schedule to take advantage of the extraordinary visitation credit, inform the payor that the Unit does not administratively change the terms of the original order. The payor may request a court hearing to challenge this decision or seek private counsel.

Challenge of Extraordinary Visitation

The extraordinary visitation provisions of an order may cause one party to challenge modification of the order and request a court hearing. The court may:

- ◆ Deviate from the guidelines and not apply the extraordinary visitation credit when visitation is not exercised.
- ◆ Decide to alter existing visitation provisions in other orders when the payor is not exercising court-ordered visitation. If this occurs, the local office attorney should request that the court enter a separate visitation order as the local office does not have the authority to address visitation in its orders. The Unit can then proceed simultaneously with an order to address the child support issues.

Multiple Extraordinary Visitation Schedules

In rare situations, children may have different visitation schedules requiring different extraordinary visitation provisions on the guidelines worksheet. However, the PC application does not allow for this situation. Although this may be rare, deviate in the application to make the worksheet address this accurately. Follow these steps:

- ◆ Do **not** make any entries on the EXTRAORDINARY VISITATION screen of the PC application.
- ◆ Divide the total child support amount equally by the number of children.
- ◆ Apply the extraordinary visitation credit to each child's support amount as appropriate.
- ◆ Add the child support amounts together for one child support amount total.
- ◆ Select the "Amount of support deviated based on..." deviation.
- ◆ Enter "multiple extraordinary visitation schedules" as the user-entered text portion of the deviation.
- ◆ Enter the calculated amount in the corresponding amount fields on the DEVIATIONS screen of the PC application (be sure to select ITEMIZED as the TYPE OF DEVIATION in order to document each adjusted amount).

Two children:

Child 1 130 overnights per year (25% EV credit)
Child 2 78 overnights per year (no EV credit)

Child support amount according to guidelines for two children is \$100
Each child's portion is \$50

Child 1 = \$50 minus \$12.50 (\$50.00 x 25%) = \$ 37.50
Child 2 = = + \$50.00

Total Obligation adjusted for EV \$ 87.50

Note: Perform this calculation only if the orders specifically state different visitation schedules for each child. Use the minimum amount of child support if the deviation results in a figure less than the minimum child support amount.

QADD and Extraordinary Visitation

A payor may qualify for both the QADD deduction and the EV credit. Allow the QADD deduction for other children for whom the parent is legally responsible. Use the EV credit for children for whom support is sought, as long as the court has not ordered equally shared physical care for the child.

Calculating Extraordinary Visitation

Use the EXTRAORDINARY VISITATION screen to calculate the extraordinary visitation credit to the guideline child support amount.

The EXTRAORDINARY VISITATION screen appears only for guideline years 2000 or later. The Iowa Supreme Court Child Support Guidelines did not provide for an extraordinary visitation adjustment before August 1, 2000.

Iowa Guidelines 2004 - AD HOC Calculation for Case 111 (Scenario1)

File Calculators Tools Help

Case #: 111 Docket #: Additional Docket #:

Guideline Year: 2005 Support is sought for 2 children

NCP Name: CP Name:

☒ Child Support
☐ Foster Care

☒ Current & Accrued
☐ Accrued ☐ Current

Screens

- Prepared By
- NCP Income
- CP Income
- QADD
- Dependents
- Guideline Amt
- Extraordinary Visitation**
- Deviations
- Accrued Support
- Rec Amt of Support
- Changes in Support
- Comments

A. Guideline Amount of Child Support: \$100.20

B. Number of Court-Ordered Visitation Overnights with the Noncustodial Parent: 129

C. Extraordinary Visitation Adjustment Percentage: 15%

D. Extraordinary Visitation Adjustment (Line A times Line C): \$15.03

E. Guideline Amount Adjusted for Extraordinary Visitation (Line A minus Line D): \$85.17

Child Support Recovery

The PC application uses the data entered on this screen to recalculate the credit if you later enter deviations. Additionally, the PC application uses this data from this screen to calculate changes in the child support obligation as children emancipate and displays them on the CHANGES IN SUPPORT screen.

To calculate the extraordinary visitation credit, complete the following fields, as appropriate.

- ◆ **A. GUIDELINE AMOUNT OF CHILD SUPPORT:** The PC application displays the child support amount before adjustments for extraordinary visitation and deviations. This amount matches the child support amount from the GUIDELINE AMOUNT OF CHILD SUPPORT field on the GUIDELINES AMT screen.
- ◆ **B. NUMBER OF COURT-ORDERED VISITATION OVERNIGHTS WITH THE NONCUSTODIAL PARENT:** Enter the number of overnight visits the court ordered between the payor and child (a number between 128 and 365, inclusive). If you enter a number of 182 or higher, but less than 365, the PC application displays this edit message:

“IF THE COURT ORDERED EQUALLY SHARED PHYSICAL CARE, AN EXTRAORDINARY VISITATION CREDIT IS NOT ALLOWED.”

- If the court did not order equally shared physical care, click the OK button and continue with the calculation.
- If the court ordered equally shared physical care, click the OK button and do not give the payor the extraordinary visitation credit.

See [Special Circumstances for Shared Physical Care or Split Physical Care for Multiple Children](#).

- ◆ **C. EXTRAORDINARY VISITATION ADJUSTMENT PERCENTAGE:** The application determines the appropriate percentage to be used in the extraordinary visitation credit calculation and displays that percentage here. This percentage is based on your entry in the NUMBER OF COURT-ORDERED VISITATION OVERNIGHTS field.

The PC application uses this percentage when recalculating support due to deviations you enter and also to include the extraordinary visitation credit when calculating the amount of support as each child is no longer entitled to support.

The following table shows the percentages used:

Number of Overnight Visits	Adjustment Percentage
128 – 147	15%
148 – 166	20%
167 – 365	25%

- ◆ **D. EXTRAORDINARY VISITATION ADJUSTMENT (LINE A TIMES LINE C):** The PC application displays the dollar amount of the extraordinary visitation credit. It is the amount in the GUIDELINES AMOUNT OF CHILD SUPPORT field multiplied by the amount in the EXTRAORDINARY VISITATION ADJUSTMENT PERCENTAGE field.

The PC application defaults to the minimum amount of support if the child support amount adjusted for extraordinary visitation results in a figure less than the minimum child support amount.

If the amount in the GUIDELINE AMOUNT OF CHILD SUPPORT field represents a minimum support amount used because the payor's net income is less than \$501 per month, or when both parents' net incomes are within a specific range, the PC application does not calculate the adjustment. Instead, it displays \$0.00.

- ◆ **E. GUIDELINE AMOUNT ADJUSTED FOR EXTRAORDINARY VISITATION (LINE A MINUS LINE D):** The PC application displays the guideline amount of child support less the extraordinary visitation adjustment here. In modification cases, the application displays this amount in the new guideline dollar amount field in the variance section of the GUIDELINE AMT screen.

If you do not override the recommended amount of support with the current obligation amount (applicable in modification cases only), and you do not enter any deviations, this becomes the recommended amount of current support on the REC AMT OF SUPPORT screen.

Note: If the adjustment for extraordinary visitation would result in an amount less than the applicable minimum child support amount, the PC application displays the minimum support amount here. In that case, the PC application displays the following message on the screen and prints it after the extraordinary visitation table on the worksheet:

“*SINCE THE CALCULATION OF THE EXTRAORDINARY VISITATION CREDIT REDUCED THE SUPPORT AMOUNT BELOW THE ALLOWABLE MINIMUM, THE MINIMUM AMOUNT IS USED.”

If the amount in the GUIDELINE AMOUNT OF CHILD SUPPORT field represents a minimum support amount used because the payor's net income is less than \$501 per month or both parents' net incomes are within a specific range, the PC application displays the minimum support amount from the GUIDELINE AMOUNT OF CHILD SUPPORT field here.

Establishing Foster Care Current Support

Legal reference: 441 IAC 99.4(2)"d"(2) and 99.5(4)"c"(1)

The recommended amount of support for children in foster care is the lower of the following amounts:

- ◆ The guideline amount of child support for the number of children in foster care for whom support is sought by allowing all applicable deductions to gross monthly income. See [Establishing Current Support](#) and [DEDUCTIONS](#).
- ◆ The calculation of the support obligation for the number of children in foster care for whom support is sought plus the number of children for whom the parent has a legal obligation.

Allow all applicable deductions to gross monthly income, but limit the QADD to dependents residing in the home for whom the parent has a legal obligation.

The PC application divides the guidelines child support amount by the total number of children, those in foster care and in the home, and then multiplies that amount by the number of children in foster care to arrive at the foster care support obligation of the parent. See [Calculating Current Support in Foster Care Cases](#).

The amount of support established for foster care cases may take into consideration expenses related to family counseling, financial hardship, and the need to further the goal of reuniting the family. Expenses for dependents not residing in the home but for whom the parent has a legal obligation are also allowed. See [Foster Care Deviations](#) below.

Since children may enter or leave foster care at any time during the month, FCRU has the authority to enter weekly or monthly current support frequencies.

Foster Care Deviations

Legal reference: 441 IAC 99.5(4)

There are several deviations that are specific to calculation of support for a child in foster care. These include 30% deviation, cost of care deviation, MR cap deviation, and additional dependents deviation.

These deviations are explained in the following sections:

- ◆ [Foster care 30% deviation](#)
- ◆ [FCRU cost of care](#)
- ◆ [Foster care MR cap](#)
- ◆ [Foster care – payor has additional dependents](#)

Foster Care 30% Deviation

In a foster care case, FCRU deviates from the guidelines by applying a 30% flat rate income reduction for parents who provide financial documentation. The flat-rate deviation covers expenses under the case permanency plan and financial hardship allowances.

If the parent does not turn in financial documentation, the parent does not qualify for the 30% deviation. Do not apply the 30% deviation when the parent provides form 470-2870, *Foster Care Financial Statement*, with \$0 income.

Enter this deviation on the FOSTER CARE screen. Refer to [Calculating Current Support in Foster Care Cases](#).

FCRU Cost of Care

Legal reference: Iowa Code Section 234.39
441 IAC 156.2(234)

The “FCRU - Assessing Up To Cost Of Care” deviation is applied in cases where the accrued support obligation calculated based on the parent’s income is more than the amount the state paid out for care of the children. When the calculated accrued support obligation exceeds the amount paid for care of the children, deviate down to the cost of care.

Determine the amount of foster care expended by accessing the Family and Children Services (FACS) system. Select production CICS after logging onto the NES screen. Clear the production screen and type "FACS." Select the "PAYM Menu" and press ENTER. Select "PAYH" and press ENTER. Then enter the child's state identification number or FACS number and press ENTER.

Enter this deviation in the deviation grid on the ACCRUED SUPPORT screen. Refer to [Overriding Deviations That Are User-Specified](#).

Foster Care MR Cap

Legal reference: Iowa Code Sections 222.78, 230.15 and 234.39

The "FCRU - Limited To MR Cap" deviation is applied when the child in foster care is mentally retarded. The amount of the MR cap is published in a circular letter. When the calculated support obligation is higher than the cap, deviate down to the amount of the cap. Enter this deviation on the DEVIATIONS screen. Refer to [Overriding Deviations That are User-Specified](#).

Foster Care -- Payor Has Additional Dependents

Legal reference: 441 IAC 99.5(4)

The additional dependents deviation is applied when the payor has resident QADDs (less any non-resident QADDs) in addition to the children in foster care, and you use a multiple child chart. Enter this deviation on the FOSTER CARE screen. Refer to [Calculating Current Support in Foster Care Cases](#).

On the FOSTER CARE screen, the PC application displays:

"2" in the # CHILDREN IN FOSTER CARE field for the children for whom you are seeking support under this order (from the DEPENDENTS screen).

"3" in the TOTAL # NCP QADDs field for the children for whom the payor has legal responsibility for (from the QADD screen). Two of these QADDs reside with the payor and one of these QADDs does not reside with the payor.

Enter "1" in the NCP QADD NON-RESIDENT CHILDREN field for the QADD child that does not reside with the payor.

The PC application displays "4" (2 + 3 – 1) in the CHILD CHART USED field to indicating a multiple chart is used to calculate the foster care support obligation.

Calculating Current Support in Foster Care Cases

Both the additional dependents (multiple child chart) and 30% deviations are given on the FOSTER CARE screen.

Iowa Guidelines 2004 - AD HOC Calculation for Case 111 (Scenario1)

File Calculators Tools Help

Case #: 111 Docket #: USUS Additional Docket #s:
Guideline Year: 2005 Support is sought for 2 children.
NCP Name: Mr. B CP Name: Ms. C

Screens

- Prepared By
- NCP Income
- CP Income
- QADD
- Dependents
- Guideline Amt
- Extraordinary Visitation
- Deviations
- Foster Care**
- Rec Amt of Support
- Changes in Support
- Comments

Child Support Recovery

A.
$$\begin{matrix} \text{2} & + & \text{1} & - & \text{0} & = & \text{3} \\ \text{\# Children in} & & \text{Total \#} & & \text{NCP QADD} & & \text{Child Chart} \\ \text{Foster Care} & & \text{NCP QADDs} & & \text{Non-Resident Children} & & \text{Used} \end{matrix}$$

B.
$$\begin{matrix} \$12,182.00 & - & \$854.60 & \text{Use 30\%} & = & \$11,527.40 \\ \text{NCP Net Income} & & \text{30\% Deviation} & & & \text{Net/Deviated Income} \end{matrix}$$

C.
$$\begin{matrix} \$11,527.40 & \times & 43.50\% & = & \$504.42 \\ \text{Net/Deviated Income} & & \text{Guidelines Percentage} & & \text{Guidelines Child Support Amount} \end{matrix}$$

D.
$$\begin{matrix} \$504.42 & / & 3 & = & \$168.14 \\ \text{Guidelines Child Support Amount} & & \text{Total \# Children} & & \text{Pro Rated Guidelines Child Support Amount} \end{matrix}$$

E.
$$\begin{matrix} \$168.14 & \times & 2 & = & \$336.28 \\ \text{Pro Rated Guidelines Child Support Amount} & & \text{\# Children in Foster Care} & & \text{Foster Care Support Obligation} \end{matrix}$$

The screen print shows a scenario where both the additional dependents and 30% deviation options are applied. They do not have to be used together; either one may be used separately. Refer to [Foster Care Deviations](#).

When the amount in the FOSTER CARE SUPPORT OBLIGATION field on the FOSTER CARE screen is lower than the child support amount calculated on the GUIDELINE AMT screen, the EXTRAORDINARY VISITATION screen, or the DEVIATIONS screen, the amount in the FOSTER CARE SUPPORT OBLIGATION field becomes the recommended amount of support shown on the REC AMT OF SUPPORT screen.

The PC application also automatically displays the appropriate foster care deviation descriptions on the DEVIATIONS screen. Refer to [Automatic Foster Care Deviations](#).

The PC application automatically displays the multiple child charts for the additional dependents deviation whenever you designate QADDs for the NCP on the QADD screen. The 30% deviation calculates when you check the USE 30%? check box.

If the amount on the FOSTER CARE screen equals the amount calculated on the GUIDELINE AMT screen, the EXTRAORDINARY VISITATION screen, or the DEVIATIONS screen, the PC application uses the amount calculated on the respective screen as the recommended amount of support rather than the amount on the FOSTER CARE screen.

The PC application does not automatically display any foster care deviations on the DEVIATIONS screen even if these deviations were given on the FOSTER CARE screen.

To calculate a foster care support amount using the options on the FOSTER CARE screen, complete the fields, as applicable:

- ◆ **A. # CHILDREN IN FOSTER CARE:** The PC application displays the number of foster care children included in the calculation. This figure comes from the number of children included on the DEPENDENTS screen.

TOTAL # NCP QADDs: The PC application displays the number of additional dependents attributed to the payor on the QADD screen.

NCP QADD NON-RESIDENT CHILDREN: Enter the number of QADDs who do not reside with the payor. Enter a number up to 15 or use the up and down arrows.

CHILD CHART USED: The number in this field shows which child chart the PC application uses to calculate the foster care child support amount.

The number displayed equals # CHILDREN IN FOSTER CARE plus TOTAL # NCP QADDS minus NCP QADD NON-RESIDENT CHILDREN. However, if that figure is greater than five, the PC application displays “5” in this field because the guidelines do not provide charts for more than five children.

- ◆ **B. NCP NET INCOME:** The PC application displays the payor’s net income from the NCP INCOME screen.

30% DEVIATION: If you check the USE 30%? check box, the PC application calculates the dollar amount of the income reduction (.30 times the payor’s net income) and displays it here.

USE 30%?: Check this box to indicate that the payor qualifies for the 30% deviation.

NET/DEVIATED INCOME: The PC application displays the payor’s net income or the payor’s net income less the 30% deviation.

- ◆ **C. NET/DEVIATED INCOME (second occurrence):** The PC application redisplay the amount in the previous field so it is shown as part of a formula.

GUIDELINES PERCENTAGE: The PC application displays the guideline percentage used to calculate the foster care child support amount if the payor’s net/deviated income is \$501 or more.

Using the guideline chart that corresponds to the number in the CHILD CHART USED field, the amount in the NET/DEVIATED INCOME field, and the payee’s net income (from the CP INCOME screen), the PC application determines the appropriate guideline percentage and displays it here.

If the payor’s net/deviated income is less than \$501 per month, or both parents’ net incomes are within a specific range, the PC application displays the word “FLAT” here.

GUIDELINES CHILD SUPPORT AMOUNT: The PC application displays the total child support amount for foster care children and the payor’s additional resident dependents.

In most instances, this equals the amount in the NET/DEVIATED INCOME field times the percentage in the GUIDELINES PERCENTAGE field. However, if the payor's net/deviated income is less than \$501 per month or both parents' net incomes are within a specific range, the amount in this field will be the minimum support amount appropriate for the number of children in foster care.

- ◆ **D. GUIDELINES CHILD SUPPORT AMOUNT (second occurrence):** The PC application displays the total child support amount for foster care children and the payor's additional resident dependents.

In most instances, the PC application simply redisplay the amount displayed in the previous field. However, if the PC application entered the minimum support amount in the previous occurrence of this field, it leaves this field blank.

TOTAL # CHILDREN: The PC application displays the total number of foster care children and the payor's additional resident dependents.

In most instances, the amount displayed in this field equals # CHILDREN IN FOSTER CARE plus TOTAL # NCP QADDS minus NCP QADD NON-RESIDENT CHILDREN. This may equal the amount in CHILD CHART USED, but while CHILD CHART USED can never be greater than "5," this field reflects the total number of children.

If the PC application entered the minimum support amount in the first occurrence of the GUIDELINES CHILD SUPPORT AMOUNT field, it leaves this field blank.

PRO RATED GUIDELINES CHILD SUPPORT AMOUNT: The PC application displays the "per child" child support amount.

In most instances, this amount equals GUIDELINES CHILD SUPPORT AMOUNT divided by TOTAL # CHILDREN. However, if the PC application entered the minimum support amount in the first occurrence of the GUIDELINES CHILD SUPPORT AMOUNT field, then this field is blank.

- ◆ **E. PRO RATED GUIDELINES CHILD SUPPORT AMOUNT (second occurrence):** The PC application displays the "per child" child support amount.

In most instances, the PC application simply redisplay the amount displayed in the previous field. However, if the application entered the minimum support amount in the first occurrence of the GUIDELINES CHILD SUPPORT AMOUNT field, then this field is blank.

CHILDREN IN FOSTER CARE (second occurrence): The PC application displays the number of foster care children included in the calculation.

In most cases, the PC application displays the number of children included on the DEPENDENTS screen in this field. However, if the PC application entered the minimum support amount in the first occurrence of the GUIDELINES CHILD SUPPORT AMOUNT field, then this field is blank.

FOSTER CARE SUPPORT OBLIGATION: The PC application displays the total monthly amount due for all the children in foster care.

Usually, this field equals PRO RATED GUIDELINES CHILD SUPPORT AMOUNT times # CHILDREN IN FOSTER CARE. However, if the PC application entered the minimum support amount in the first occurrence of the GUIDELINES CHILD SUPPORT AMOUNT field, then the PC application reflects the same amount in this field.

The PC application compares the FOSTER CARE SUPPORT OBLIGATION amount to the amount in one of the following fields to determine which is the lower figure:

- ◆ GUIDELINE AMOUNT OF CHILD SUPPORT on the GUIDELINE AMT screen, if there is no extraordinary visitation and no user-selected deviation on the DEVIATIONS screen; or
- ◆ GUIDELINE AMOUNT ADJUSTED FOR EXTRAORDINARY VISITATION, if there is extraordinary visitation, but no user-selected deviation on the DEVIATIONS screen; or
- ◆ ENTER NEW DEVIATED AMOUNT OF CHILD SUPPORT/TOTAL NEW DEVIATED AMOUNT OF CHILD SUPPORT OR DEVIATED AMOUNT OF CHILD SUPPORT on the DEVIATIONS screen, if there is a user-selected deviation but no extraordinary visitation; or
- ◆ DEVIATED GUIDELINE AMOUNT ADJUSTED FOR EXTRAORDINARY VISITATION (A MINUS D) on the DEVIATIONS screen, if there is both a user-selected deviation and extraordinary visitation.

The PC application displays the lower figure in the RECOMMENDED AMOUNT OF CURRENT SUPPORT (ROUNDED) field on the REC AMT OF SUPPORT screen. Refer to [Viewing the Recommended Amount of Support on the PC Application](#).

Deviating From the Guidelines

Legal reference: Iowa Code Sections 234.39, 252B and 598.21
441 IAC 99.5(234,252B)

In non-foster care cases, the Unit rarely deviates from the guidelines. The guidelines are established to provide for the children's needs and are considered to be in the child's best interests. Any deviations must be consistent with applicable federal law and regulation.

The support recovery supervisor or the regional collections administrator must approve any deviation from the guidelines in non-foster care cases. It may be appropriate for attorneys to deviate from the guidelines while they are in court.

Any deviation requires a record or written verification stating the reasons for considering the deviation. Deviate from the guidelines only when it would be unjust or inappropriate to apply the guidelines for the following reasons:

- ◆ The payor, the payee, or the children would incur substantial injustice.
- ◆ Adjustments are necessary to provide for the needs of the children and to do justice between the parties under the special circumstances of the case.
- ◆ Adjustments are necessary in a foster care case due to expenses related to the goals and objectives of the case permanency plan or other circumstances. See [Foster Care Deviations](#).

The following sections further explain deviation procedures:

- ◆ [Deviations to net income](#)
- ◆ [Overriding deviations](#)
- ◆ [Calculating the deviated support amount using the PC application](#)

Deviations to Net Income

When determining reasons for deviating from the guidelines, emphasize establishing a support obligation that is in the best interest of the children. For example, deviating from the guidelines due to exceptional medical needs of a child that require medical support beyond health insurance could justifiably be in the children's best interests.

There may, however, be other circumstances that warrant a support obligation that is lower than guidelines require. When justified by the individual case circumstances, such an obligation must still be in the best interests of the children.

If a deviation is warranted, the PC application subtracts the deviation amount from the net monthly income to calculate the payor's net deviated income, as shown below:

Payor's net monthly income	– Deviations amount	= Payor's net deviated income
----------------------------	---------------------	-------------------------------

The PC application then multiplies the PAYOR'S NET DEVIATED INCOME by the guideline percentage to arrive at the DEVIATED AMOUNT OF CHILD SUPPORT.

Supporting Financial and Legal Documentation

Legal reference: 441 IAC 99.5(2)

The parent requesting the deviation must provide the documentation necessary to support the request. However, if you are aware of verified information that warrants a deviation, suggest a deviation.

The supporting documentation must include an itemized list identifying the amount and nature of each adjustment requested. Deny any deviation request not supported by financial or legal documentation.

Include in the legal documents prepared for the court's approval, such as stipulations and orders for support, the following:

- ◆ The amount of support calculated under the guidelines without deviations.
- ◆ The reasons for deviating from the guidelines.
- ◆ The amount of support calculated after allowing for the deviation.

Overriding Deviations

Overriding deviations allow you to “override” the recommended amount of support by specifying exactly what amount the support should be.

Calculating the Deviated Support Amount Using the PC Application

Use the DEVIATIONS screen to record deviations to the guideline current child support amount. The PC application allows a maximum of four deviations on each case.

When the screen first displays, only the deviation grid shows. After you select the first deviation, the PC application displays the appropriate AMOUNT field beneath the grid, and if applicable the “formula” and extraordinary visitation recalculation fields.

Enter deviated support figures as lump-sum or itemized deviations.

- ◆ A lump-sum deviation occurs when you list one or more deviations, but enter only one amount to cover all the deviation reasons.
- ◆ An itemized deviation occurs when each deviation reason listed has its own amount.

The PC application adds those itemized amounts together to come up with the total deviation figure. Later in this section, you will see examples of both lump-sum and itemized deviations.

Deviations grouped by the action taken by the PC application when selected follow:

- ◆ [Income-reducing deviations](#)
- ◆ [Overriding deviations of a specific amount](#)
- ◆ [Overriding deviations that are user-specified](#)
- ◆ [Automatic foster care deviations](#)

Income-Reducing Deviations

In income-reducing deviations, enter an amount (or amounts, when the deviations are itemized) to be deducted from the payor’s gross income. Calculate a deviated child support amount based on the lower income.

The PC application actions include:

- ◆ The “formula” fields that show the computation for the deviated child support amount are displayed on the DEVIATIONS screen and printed as section “VI.a.” on the worksheet.
- ◆ When you enter extraordinary visitation data, the PC application adjusts the deviated child support amount for extraordinary visitation.
- ◆ If you select an income-reducing deviation in the first row of the deviations grid, the PC application allows selection of the only same type of deviation in the other rows (i.e., you cannot mix overriding deviations and income-reducing deviations).

The following deviations fall in the income-reducing category:

- ◆ Hardship to payor
- ◆ Payor has excessive health care costs
- ◆ Payor has multiple families in addition to QADD
- ◆ Payor is enrolled in school
- ◆ Payor is unemployed or under-employed
- ◆ Payor is/was in prison or halfway house
- ◆ Payor making house payment
- ◆ Payor on public assistance
- ◆ Payor paying off large debts
- ◆ Payor’s health insurance premium is excessive
- ◆ Other expenses considered for payor
- ◆ Out-of-state order uses higher or lower amounts
- ◆ Protracted litigation
- ◆ Social Security Disability received by payor
- ◆ Stipulated by both parties
- ◆ Unknown, worker unable to identify why court deviated
- ◆ User entry (You can change the deviation description text to state specifically what the deviation reason was.)

As stated earlier, the Unit rarely applies income-reducing deviations. The PC application includes them primarily because the court or other states may include them in an order the Unit is modifying. The PC application must be able to handle and record these deviations.

When you use income-reducing, itemized deviations, the DEVIATIONS screen looks like this:

Iowa Guidelines 2004 - AD HDC Calculation for Case 111 (Scenario 1)

File Calculators Tools Help

Case #: 111 Docket #: Additional:
 Guideline Year: 2005 Support is sought for 1 children Docket #':
 NCP Name: CP Name:

☒ Child Support
☐ Foster Care
☒ Current & Accrued
☐ Accrued ☐ Current

Screens:
 Prepared By
 NCP Income
 CP Income
 QADD
 Dependents
 Guideline Amt
 Extraordinary Visitation
Deviations
 Accrued Support
 Rec Amt of Support
 Changes in Support
 Comments

Type of Deviations
☒ Itemized
☐ Lump Sum

Deviation Description - Income Reducing	Amount
Obligor is Unemployed or Under-Employed	\$150.00
Obligor has Excessive Health Care Costs	\$25.00
Obligor has Multiple Families in Addition to QADD	\$25.00
Obligor is Enrolled in School	\$100.00

Total Amount by Which NCP's Income Should Be Reduced: 1300.00

19.00% × 1620.00 = 1117.80
 Guidelines Percentage NCP's Net/Deviated Income Deviated Amount of Child Support

Child Support Recovery

You must complete the rows of the deviations grid in order. Before you can complete the second row, you must complete the first row. Tab through the fields of the grid, or use your mouse to click in each field.

For income-reducing deviations, complete the following fields, as applicable:

- ◆ **TYPE OF DEVIATIONS:** When you select “lump sum,” the PC application does not display the AMOUNT column in the deviations grid as in the above screen print. Instead, the field immediately beneath the grid is labeled ENTER AMOUNT BY WHICH NCP’S INCOME SHOULD BE REDUCED and is open for a single entry to cover all deviations.

When you select ITEMIZED, the PC application displays the AMOUNT column. Enter the individual amounts for each deviation reason.

- ◆ **DEVIATION DESCRIPTION:** Select the deviation reasons. The deviation reason you select in the first row determines your options in all the other rows. In the above screen print, the first deviation reason selected was an income-reducing deviation, so the title of the grid changed to DEVIATIONS DESCRIPTION – INCOME-REDUCING.

Make selections from this field by clicking the field to display the drop down list and then clicking the desired item. Or, with the cursor on the field, press the ENTER key to display the drop-down list, and then use the arrow keys to highlight your selection and press ENTER.

- ◆ **AMOUNT:** You can only use this field if the TYPE OF DEVIATION is ITEMIZED. Enter itemized deviation amounts (either income-reducing amounts or overriding amounts, as appropriate) here. You can enter an amount up to \$9,999,999.99.
- ◆ **TOTAL AMOUNT BY WHICH NCP’S INCOME SHOULD BE REDUCED:** The PC application totals the itemized income-reducing deviation amounts in the AMOUNT column and displays the total here. The PC application reduces the payor’s income by this amount to calculate the DEVIATED AMOUNT OF CHILD SUPPORT.

When the TYPE OF DEVIATION is “lump sum,” the application shows the field label as ENTER THE AMOUNT BY WHICH NCP’S INCOME SHOULD BE REDUCED. Enter the lump-sum figure by which the income should be reduced.

- ◆ **GUIDELINES PERCENTAGE:** The PC application displays the guideline percentage used to calculate the deviated child support amount in this field. This is the first of three “formula” fields that show how the deviated support amount was figured when income-reducing deviations exist.

In most instances, the PC application displays the applicable guideline percentage in this field. However, if the income-reducing deviations resulted in the payor’s net/deviated income being less than \$501 per month, or when both parents’ net incomes are within a specific range, the PC application displays:

- The word “FLAT” in the NCP’S NET/DEVIATED INCOME field (and the corresponding field on the worksheet), and
- The appropriate minimum support amount in the DEVIATED AMOUNT OF CHILD SUPPORT field.

- ◆ **NCP’S NET/DEVIATED INCOME:** The PC application displays the payor’s net income less the income reducing deviations in this field.

- ◆ **DEVIATED AMOUNT OF CHILD SUPPORT:** The PC application displays the guideline amount of child support after deviations in this field. In most instances, this field contains the product of multiplying the amount in the GUIDELINES PERCENTAGE field by the amount in the NCP’S NET/DEVIATED INCOME field.

However, when the payor’s net/deviated income is less than \$501 per month or both parents’ net incomes are within a specific range, the PC applications displays the applicable minimum support amount in the DEVIATED AMOUNT OF CHILD SUPPORT field.

- ◆ **EXTRAORDINARY VISITATION RECALCULATION:** The PC application displays these fields only when the EXTRAORDINARY VISITATION screen has been completed and income-reducing deviations exist.

- **A. GUIDELINE AMOUNT OF CHILD SUPPORT:** The PC application shows the guideline amount of child support after deviations.

- **B. NUMBER OF COURT-ORDERED VISITATION OVERNIGHTS:** The PC application displays the number of overnight visits the court ordered between the payor and child. Entry to this field comes from the NUMBER OF COURT-ORDERED VISITATION OVERNIGHTS WITH THE NONCUSTODIAL PARENT field on the EXTRAORDINARY VISITATION screen.
- **C. EXTRAORDINARY VISITATION ADJUSTMENT PERCENTAGE:** The PC application displays the appropriate percentage to be used in the extraordinary visitation credit calculation. Entry to this field comes from the EXTRAORDINARY VISITATION ADJUSTMENT PERCENTAGE field on the EXTRAORDINARY VISITATION screen.
- **D. EXTRAORDINARY VISITATION ADJUSTMENT (A TIMES C):** The PC application displays the dollar amount of the extraordinary visitation credit. It is calculated by multiplying the percentage in the C. EXTRAORDINARY VISITATION ADJUSTMENT PERCENTAGE field by the amount in the A. GUIDELINE AMOUNT OF CHILD SUPPORT field.
- **E. DEVIATED GUIDELINE AMOUNT ADJUSTED FOR EXTRAORDINARY VISITATION (A MINUS D):** The PC application displays the deviated guidelines child support amount less the extraordinary visitation adjustment. This becomes the recommended amount of current support.

Overriding Deviations of a Specific Amount

The PC application assigns a specific amount to some deviations. The PC application actions associated with this type of deviation include:

- ◆ The “formula” fields that show the computation of the deviated child support amount do **not** display on the DEVIATIONS screen, but print as section VI.a. on the printed worksheet.
- ◆ The PC application requires a deviation type of ITEMIZED.
- ◆ The PC application adds the AMOUNT column to the deviations grid, and completes it with the pre-determined amount.

- ◆ The PC application does not recalculate extraordinary visitation when you select an overriding deviation.
- ◆ If you select an overriding deviation in the first row of the deviations grid, the PC application displays only an overriding deviation of a specified amount for selection in subsequent rows.

At this time only the following deviation falls under this category:

Payor is a Minor and Amount Set by Law

When you select an overriding deviation of a specified amount, the DEVIATIONS screen looks like this:

Iowa Guidelines 2004 - AD HDC Calculation for Case 111 (Scenario 1)

File Calculators Tools Help

Case #: 111 Docket #: Additional: Child Support
 Guideline Year: 2005 Support is sought for 0 children Docket #': Foster Care
 NCP Name: CP Name: Current & Accrued
 Accrued Current

Screens:

- Prepared By
- NCP Income
- CP Income
- QADD
- Dependents
- Guideline Amt
- Extraordinary Visitation
- Deviations**
- Accrued Support
- Rec Amt of Support
- Changes in Support
- Comments

Type of Deviations

Itemized
 Lump Sum

Deviation Description - Overriding with Amount	Amount
Obligor is a Minor and Amount Set by Iowa Law (598.21)	\$25.00

Total New Deviated Amount of Child Support: \$25.00

Child Support Recovery

Complete the following fields as appropriate:

- ◆ **TYPE OF DEVIATIONS:** The PC application defaults to ITEMIZED.
- ◆ **DEVIATION DESCRIPTION:** The deviation reason selected in the first row determines the options in all the other rows.

In the screen print, the first deviation reason selected was an overriding deviation of a specified amount, so the title of the grid changed to
DEVIATION DESCRIPTION – OVERRIDING WITH AMOUNT.

To make selections from this field:

- Click the field to display the drop-down list and then click the item.
 - Tab to the field and press the ENTER key to display the drop-down list. Then use the arrow keys to highlight your selection, and press ENTER.
- ◆ **AMOUNT (in the deviation grid):** The PC application displays this field when you select an overriding deviation of a specified amount. It appears when the TYPE OF DEVIATION is ITEMIZED.
 - ◆ **TOTAL NEW DEVIATED AMOUNT OF CHILD SUPPORT:** The PC application totals the itemized overriding deviation amounts in the AMOUNT column and displays the total here. This total becomes the recommended amount of current support.

Note: As of August 1, 2000, the minor payor deviation is the only overriding deviation of a specified amount. If others are added, the PC application will treat them in the same way.

Overriding Deviations That Are User-Specified

For user-specified overriding deviations, you enter an amount (or amounts, if entering itemized deviations). PC application actions associated with these deviations are:

- ◆ The “formula” fields that show how the application completes the deviated child support amount do **not** display on the DEVIATIONS screen, but still print as section “VI.a.” on the printed worksheet.

APPLYING THE GUIDELINES

Deviating From the Guidelines

Revised December 15, 2006

Iowa Department of Human Services

Title 10 Support Establishment and Modification

Chapter H Determining Child Support Obligations

- ◆ The PC application does not recalculate extraordinary visitation when you enter an overriding deviation.
- ◆ If you select this type of overriding deviation in the first row of the deviations grid, the PC application displays only the same type of deviation for selection in subsequent rows.
- ◆ You may select “lump sum” as the TYPE OF DEVIATION and select multiple deviations of this type, because the user controls the amount entered in the ENTER NEW DEVIATED AMOUNT OF CHILD SUPPORT field.
- ◆ The PC application does not round either the amount in the ENTER NEW DEVIATED AMOUNT OF CHILD SUPPORT field or the resulting amount in the RECOMMENDED AMOUNT OF CURRENT SUPPORT field on the REC AMT OF SUPPORT screen.

The following deviations fall under the overriding category:

- ◆ Amount of Support Deviated Based on _____*
- ◆ Renegotiated on FIP (no reconciliation)
- ◆ Renegotiated on FIP (reconciliation)
- ◆ FCRU – Limited to MR Cap (available only for a foster care scenario)
- ◆ FCRU – Assessing up to cost of care (available only for a foster care scenario)

*Amount of Support Deviated Based on _____ is a special case in that deviation description text can be entered to explain specifically the basis on which the user deviated the amount of support.

When you use a lump-sum, overriding deviation whose amount is user-specified, the DEVIATIONS screen looks like this:

Iowa Guidelines 2004 - AD HOC Calculation for Case 111 (Scenario1)

File Calculators Tools Help

Case #: 111 Docket #: Additional Docket #:

Guideline Year: 2005 Support is sought for 0 children.

NCP Name: CP Name:

☒ Child Support
☐ Foster Care
☒ Current & Accrued
☐ Accrued ☐ Current

Screens

Prepared By
NCP Income
CP Income
QADD
Dependents
Guideline Amt
Extraordinary Visitation
Deviations
Accrued Support
Rec Amt of Support
Changes in Support
Comments

Type of Deviations
☐ Itemized
☒ Lump Sum

Deviation Description - Overriding

Amount of Support Deviated Based on -- Court Ordered Deviation

Enter New Deviated Amount of Child Support: 4450.00

Child Support Recovery

If ITEMIZED is selected, the screen looks the same except there is an AMOUNT column in the deviations grid, and the ENTER NEW DEVIATED AMOUNT OF SUPPORT field is displayed and labeled TOTAL NEW DEVIATED AMOUNT OF CHILD SUPPORT.

Following are descriptions of the fields for overriding deviations:

- ◆ **TYPE OF DEVIATIONS:** The PC application defaults this field to “lump sum.” When you select ITEMIZED, the AMOUNT column displays.
- ◆ **DEVIATION DESCRIPTION:** Use this field to select the deviation reasons. The deviation reason you select in the first row determines your options in all the other rows. In this screen print, the first deviation reason selected was an overriding deviation, so the title of the grid changed to DEVIATIONS DESCRIPTION – OVERRIDING.

You may make selections from this field by clicking the field to display the drop-down list and then clicking the desired item. Or, with the cursor on the field, press the ENTER key to display the drop-down list, and then use the arrow keys to highlight your selection and press ENTER.

- ◆ **ENTER NEW DEVIATED AMOUNT OF CHILD SUPPORT:** Enter the amount of child support that should become the recommended amount of support.

When you select ITEMIZED as the TYPE OF DEVIATION, the label on this field says TOTAL NEW DEVIATED AMOUNT OF CHILD SUPPORT, and the PC application displays the total of the itemized amounts that you entered in the AMOUNT column of the deviations grid.

Automatic Foster Care Deviations

Two foster care deviations are “automatic”: FC Standard 30% Deviation and FCRU - Payor has Additional Dependents.

You cannot select the FC Standard 30% Deviation on the DEVIATIONS screen. The PC application automatically assigns it and displays it on the DEVIATIONS screen when:

- ◆ You complete the FOSTER CARE screen,
- ◆ You give the payor the 30% reduction in income, and
- ◆ The resulting support figure is lower than the regularly calculated Recommended Amount of Current Support.

Similarly, you cannot select the FCRU – Payor has Additional Dependents deviation on the DEVIATIONS screen. The PC application automatically assigns it and displays it on the DEVIATIONS screen when:

- ◆ You complete the FOSTER CARE screen,
- ◆ You use a multiple child chart to compute the child support amount, and
- ◆ The PC application calculates a lower support figure than the regularly calculated recommended amount of current support on the GUIDELINE AMT screen, the EXTRAORDINARY VISITATION screen, or the DEVIATIONS screen.

See also [Foster Care Deviations](#) and [Calculating Current Support in Foster Care Cases](#).

The PC application automatically selects “lump sum” as the TYPE OF DEVIATION for the automatic foster care deviations. All fields on the DEVIATIONS screen become display-only when the foster care deviations automatically appear or are triggered.

Complete the following fields:

- ◆ **TYPE OF DEVIATIONS:** When your entries on the FOSTER CARE screen trigger automated foster care deviations on the DEVIATIONS screen, the PC application defaults to “lump sum.”

- ◆ **DEVIATION DESCRIPTION:** Your entries on the FOSTER CARE screen cause these descriptions of foster care deviations to appear. In the screen print above, both automatic deviations display. However, if you used only the FC Standard 30% Deviation on the FOSTER CARE screen, the PC application displays only that deviation reason.

Similarly, if you use the multiple child chart for additional dependents and not the 30% deviation, the PC application displays only the FCRU – Payor has Additional Dependents deviation. The screen behaves the same whether you trigger both or only one of the automatic foster care deviations.

- ◆ **TOTAL FOSTER CARE DEVIATED AMOUNT OF SUPPORT:** The PC application displays the calculation from the total foster care deviated amount of support field on the FOSTER CARE screen.

Note: When you complete the FOSTER CARE screen, if its child support figure is the lowest figure, the PC application automatically triggers the automatic deviation reasons.

Consequently, if you want to see whether a non-automatic deviation produces a lower amount than the FOSTER CARE screen, complete the DEVIATIONS screen before completing the FOSTER CARE screen or the QADD screen.

(Adding a payor’s QADDs automatically causes a multiple child chart calculation on the FOSTER CARE screen that could lock up the DEVIATIONS screen.)

Establishing Accrued Support Debt

Legal reference: 441 IAC 99.4(3)“a” and “b”

The payment of public assistance (FIP or foster care) to or for the benefit of a child or a child’s caretaker creates a support debt. The payor owes the state for the months during which public assistance was paid. This is called the accrued support debt. It is also referred to as the reimbursement amount.

The period that can be considered to establish the amount of accrued support debt differs for non-foster care and foster care cases, so the procedure is addressed in separate sections.

Non-Foster Care Cases

Legal reference: 441 IAC 99.4(3)“b”

For non-foster care cases, base the amount of the accrued support debt on the periods for which the child received FIP (with or without the payee) during the 36 months preceding:

- ◆ The date you generate the administrative notice, or
- ◆ The date the judicial petition is filed.

Exclude periods in which the payor received FIP on the payor’s own behalf for the benefit of the dependent child or the child’s caretaker. Extend the period of time to include any additional months FIP is paid to the payee after the notice and before the entry of the order.

1. On April 1, 2005, the Unit generates form 470-1922, *Notice of Support Debt*, to Mr. X. Mrs. G has received FIP for seven years with no breaks in the grant period. Calculate the accrued support debt from April 2002 through March 2005.
2. Based on the information in Example 1, you generated and sent form 470-2640, *Guidelines Worksheet*, to Mr. X on May 15, 2005. It included an accrued support debt for the FIP expended from April 2002 to May 2005. However, the order was not filed in the court until July 20, 2005.

The accrued support debt includes the period of time in which FIP was paid to Mrs. G in June and July 2005. The actual accrued support debt includes FIP expended to Mrs. G from April 2002 through March 2005 a total of 40 months.

Determine the amount and time of FIP expended by using the ISS3 screen of the ISSV (Iowa Issuance Verification) system. To access, select “PRODUCTION CICS” after logging onto the NES system. Clear the production screen with the PAUSE/BREAK or CLEAR key and type “ISSV” on a blank CICS screen.

Calculate the amount of the support obligation by using:

- ◆ The current net income of both parents;
- ◆ The guidelines in effect at the time the order is entered; and
- ◆ The number of children of the payor receiving FIP for each month for which accrued support is sought.

Calculate the total amount of the FIP support debt by multiplying the number of months for which assistance was paid times the guideline amount of support.

You may also need to determine the amount of FIP expenditures for the following reasons:

- ◆ An order is being entered for reimbursement purposes only, and no current support is being sought because the couple has reconciled.
- ◆ The case is going to court and the issue is the amount of FIP paid out, not the amount of the support order. (In such cases, it may be necessary to calculate the total amount of FIP expended on behalf of the family.)
- ◆ Distribution is at issue at the time the order is entered. For example, a case in account type 11 changes to a type 12 account before the entry of the order, and you need to determine the amount to be retained by the state.

Note: This section applies for establishment purposes only. ICAR calculates public assistance grant (FIP) expenditures for distribution purposes.

Mrs. EE and Mr. EE have two children, child A and child B. Mrs. EE is the custodial parent. She is unemployed. She has been receiving FIP from April 2002 for child A. She has been receiving FIP from July 2004 for both children. You are establishing a support obligation for Mr. EE.

The *Notice of Support Debt* for Mr. EE is generated on July 1, 2005. When calculating the accrued support debt, begin the calculation with the month of July 2002, 36 months before the *Notice of Support Debt* is being generated (July 2002-June 2005).

After you input Mr. EE's total gross monthly income of \$1,850, deductions, and other information into the PC application, his total net monthly income is \$1,480. The current support amount is \$550.56 for two children and \$381.84 for one child. Input information from the past 36 months on the ACCRUED SUPPORT screen: as follows:

FIP assistance received from July 2002 to June 2004 for one child:
 $23 \text{ months} \times \$381.84 = \$8,782.32$

FIP assistance received from June 2004 to June 2005 for two children:
 $13 \text{ months} \times \$550.56 = \$7,157.28$

Total accrued support = \$15,939.60

The recommended amount of accrued support is \$15,939.60, based on the parents' income, the number of children, and the months of FIP received. The ACCRUED SUPPORT screen automatically rounds the accrued support amount to \$15,940.

Multiple Payors

If FIP was expended to a family in which there are multiple payors, each payor is responsible to repay the amount of FIP expended. This amount of support due is called the accrued support debt.

Do not establish an accrued support debt for any period in which the payor is a member of the family unit receiving FIP.

To determine the amount of accrued support debt each payor owes, the PC application calculates the payor's current support due and multiplies that figure by the number of months the payor's family received FIP.

Note: If the total amount of accrued support ordered against all of the payors related to one FIP household exceeds the actual amount of FIP paid, the state retains only the amount of total FIP paid to the family. The Unit pays the family any amount collected over the calculated support obligation amount.

1. The Unit is establishing an order for current and accrued support against Mr. A and Mr. B. Mrs. A and her two children have received FIP for four months. Both children were on the grant for all four months. The father of Mrs. A's first child is Mr. A, and the father of her second child is Mr. B.

Mrs. A has received the following FIP amounts for herself and her children:

January	\$ 422.00	
February	\$ 422.00	
March	\$ 422.00	
April	\$ <u>+279.00</u>	(FIP reduced due to Mrs. A's earnings)
	\$ 1,545.00	Total FIP

As calculated by the PC application, Mr. A's current support amount due is \$200 per month and Mr. B's current support amount due is \$400 per month.

On the ACCRUED SUPPORT screen, the PC application multiplies each payor's current support amount by the number of months the family received FIP to determine that payor's accrued support debt.

Mr. A's accrued support debt due is $\$200 \times 4$ months or \$800.

Mr. B's accrued support debt due is $\$400 \times 4$ months or \$1,600.

The family receives any accrued support collected that exceeds the total amount of FIP expended.

Note: If the Unit could not locate one of the payors in this example and was establishing support against one payor only, that payor's accrued support debt would be calculated as shown above.

2. Mrs. A and her two children have received FIP for four months. Both children were on the grant for all four months. The father of Mrs. A's first child is Mr. A, and the father of her second child is Mr. B.

Mr. and Mrs. A are married, but separated. Mrs. A no longer receives FIP and does not want services from the Unit. The Unit is establishing orders for accrued support only against Mr. A and Mr. B.

After performing the necessary calculations with the PC application, Mr. A's current support amount due if the Unit were establishing current support is \$200 per month and Mr. B's current support amount due if the Unit were establishing current support is \$400 per month.

On the ACCRUED SUPPORT screen in the PC application, the PC application multiplies each payor's current support amount that would be due if current support was being established by the number of months the family received FIP to determine that payor's accrued support debt.

Mr. A's accrued support debt due is $\$200 \times 4$ months or \$800.
Mr. B's accrued support debt due is $\$400 \times 4$ months or \$1,600.

The family receives any accrued support collected that exceeds the total amount of FIP expended.

Note: If the Unit could not locate one of the payors in this example and was establishing support against one payor only, that payor's accrued support debt would be calculated as shown above.

Calculating the Repayment Amount

Legal reference: Iowa Code Sections 252B.5(8) and 421.17(21A)
441 IAC 99.4(3)"b"

In non-foster care cases, establish the accrued support repayment (reimbursement) amount as follows:

- ◆ When there is a current obligation, establish the monthly repayment amount at 10% of the current obligation amount, unless the payor agrees to a higher amount. If so, establish the repayment amount at the payor's desired rate.
- ◆ When there is no current obligation and some or all of the children for whom accrued support is sought live with the payee, establish the monthly repayment amount at 100% of what the current obligation would be, according to the PC application.
- ◆ When there is no current obligation and **all** of the children for whom accrued support is sought live with the payor, establish the monthly repayment amount for the payor as 10% of what a current obligation would be, according to the PC application.

Note: The amount due under the guidelines may exceed the amount of FIP paid. However, the Unit retains only the amount of FIP paid, and pays any overage collected to the family.

Under the guidelines, Mr. Y owes the Unit \$8,000 support for children X and Y. FIP expended for the two children during this period is \$5,000.

$$\$8,000 \text{ (support)} - \$5,000 \text{ (FIP)} = \$3,000$$

Enter a support order for \$8,000. However, the Unit retains monies collected up to the amount of FIP expended as of the time the order is entered (\$5,000). The amount collected over the FIP expenditure (\$3,000) is paid to the family.

FCRU Cases

Legal reference: Iowa Code Sections 234.39, 252B.5(8) and 421.17(21A)
441 IAC 99.4(3)“b”(5) and (6)

For foster care cases, base the amount of the accrued support debt on the number of weeks or months in which foster care was expended within the three months before:

- ◆ CSRU receives a written request for a court hearing, or
- ◆ The payor is notified of the amount of the support obligation on form 470-2640, *Guidelines Worksheet*.

Note: The three-month limit does not apply to orders filed before July 1, 1996.

Child A enters foster care May 1, 2004. FCRU receives the referral, and the case is set up July 1, 2005. Form 470-1922, *Notice of Support Debt*, is generated July 1, 2005, and the payor is served shortly thereafter.

On August 1, 2005, the *Guidelines Worksheet* is completed and sent to the payor. The worksheet informs the payor to pay current support of \$150 per month. Because the payor was sent the notice on August 1, FCRU goes back three months for accrued support or \$450 for May, June, and July.

Because the order will not be filed until September 1, 2005, include the month of support for August on top of the \$450. The total reimbursement established for the period of July 1, 2005, to June 2005 is \$600.

FCRU and CSRU Joint Cases

For joint FCRU and CSRU cases, CSRU establishes the order using child support guidelines. The CSRU worker needs to communicate with the FCRU worker to get information regarding dates of foster care placement, as the three-month accrued support limitation applies to FCRU and CSRU joint cases when you establish accrued support debts for periods of foster care placement.

Once the order is filed, FCRU files an assignment of support for the periods the child is in foster care placement. This assignment of support ends when the child leaves foster care.

When calculating the support obligation for a child who is in foster care or who was in foster care, include only those months applicable within the three-month accrued support limit.

Child B and child C receive FIP effective October 1, 2004. Child B leaves FIP and goes into foster care February 1, 2005. No order for support exists, so CSRU sends form 470-1922, *Notice of Support Debt*, to the payor on February 15, 2005.

Form 470-2640, *Guidelines Worksheet*, is done and the payor is notified of the support obligation on April 1, 2005. The order is filed on July 1, 2005, ordering \$600 per month current support (\$300 for each child). The accrued support is \$5,400, calculated as follows:

FIP:

2 children from October 1, 2004 - January 31, 2005 = \$2,400

1 child from February 1, 2005 - June 30, 2005 = \$1,500

Foster Care:

1 child from February 1, 2005 - June 30, 2005 = \$1,500

Calculating the Foster Care Repayment Amount

Legal reference: 441 IAC 99.4(3)“b”(6)

In FCRU cases, establish the accrued support repayment (reimbursement) amount as follows:

- ◆ Establish repayment amounts in either weekly or monthly amounts.
- ◆ When there is a current obligation, establish the repayment amount at 10% of the current obligation amount, unless the payor agrees to a higher amount. In that case, establish the repayment amount at the payor’s desired rate.
- ◆ If the order does not include current ongoing support, establish the repayment amount at 10% of the amount of a current obligation if such an obligation had been established.

Establishing Accrued Support Using the PC Application

The PC application calculates accrued support on the ACCRUED SUPPORT screen. The ACCRUED SUPPORT screen looks and operates differently depending on whether you have a child support or foster care case and whether you are modifying the order.

Calculating Accrued Support on Child Support, Non-Modification Cases

When you first access the ACCRUED SUPPORT screen, you see only the parents’ net incomes and the accrued support grid. To begin the accrued support calculation, complete the fields on the accrued support grid, as appropriate:

- ◆ **NCP NET/DEVIATED INCOME:** The PC application displays the payor’s income from the NCP INCOME screen less any deductions and income-reducing deviations from the DEVIATIONS screen, if deviations are entered.
- ◆ **CP NET INCOME:** The PC application displays the payee’s income less any deductions from the CP INCOME screen.

- ◆ **BEGIN:** Enter the date on which the accrued support period began. You can use any of the following formats:

Jan, 1999	Jan 99	01/1999
January 1999	Jan 1999	

The PC application displays the date as MM/CCYY. Internally, the PC application assumes the first day of the month should be used to determine the beginning of the accrued support period.

So, if you enter Jan 1999, the PC application displays 1/1999, and uses January 1, 1999, as the start date, to determine the length of the accrued support period. If you enter a two-digit year of 00 to 35, the PC application assumes a year prefix of 20 (e.g., 2007). If you enter a two-digit year of 36 to 99, the PC application assumes a year prefix of 19 (e.g., 1997).

Edits do not allow future dates or any date earlier than 1/1970. Additionally, the begin date must be earlier than the end date, and no two begin dates may match.

- ◆ **END:** Enter the date on which the accrued support period ended in any of the same formats as for the BEGIN field. You may enter an end date as far as three months in the future.

The PC application displays the date as MM/CCYY. However, the PC application assumes the end of the month. If you enter January 1999, the PC application displays 1/1999, and uses January 31, 1999, to determine the length of the accrued support period.

If you enter a two-digit year of 00 to 35, the PC application assumes a year prefix of 20. If you enter a two-digit year of 36 to 99, the PC application assumes a year prefix of 19.

Edits do not allow dates earlier than 1/1970. The date must be later than the BEGIN date.

- ◆ **CHILDREN:** Enter the number of children (up to a maximum of 99) for whom you are seeking accrued support for this period.

- ◆ **GLDN%:** The PC application displays the applicable guideline percentage. In most instances, the PC application derives a percentage from the guideline tables based on the parents' net incomes and the number of children.

However, if the payor's income is less than \$501 per month, or when both parents' net incomes are within a specific range, the PC application displays "FLAT" here indicating use of the minimum support amount. If an EV credit or overriding deviation is given, the PC application displays "FLAT" indicating the support amount is not based on a percentage.

- ◆ **NCP INCOME:** The PC application displays the payor's income from the NCP INCOME screen less any deductions and income-reducing deviations from the DEVIATIONS screen, if deviations are entered.

- ◆ **MONTHLY SPPT:** The PC application displays the guidelines support amount unless "FLAT" displays in the GLDN% field. This figure results from multiplying the guideline percentage by the payor's net income.

When the payor's income is below \$501 per month, or both parents' net incomes are within a specific range, the minimum amount of child support appropriate for the number of children included in the calculation displays here.

- ◆ **MONTHS:** The PC application displays the number of months in the accrued support period. The application computes the number of months based on the dates entered in the BEGIN and END fields.
- ◆ **SUBTOTAL:** The PC application displays the subtotal for each accrued support period in this column. The PC application computes the subtotal by multiplying the MONTHLY SPPT figure by the MONTHS figure.
- ◆ **ACCRUED SUPPORT DUE ALL PERIODS:** The PC application displays the total accrued support for all periods in this field. The PC application calculates this amount by adding all the SUBTOTAL amounts together.

After you complete the first row of data, the next row appears for input.

The deviation grid that appears at the bottom of the ACCRUED SUPPORT screen works much like the DEVIATIONS screen and is discussed under [Deviation of Accrued Support Debt](#).

Iowa Guidelines 2004 - AD HDC Calculation for Case 111 (Scenario1)

File Calculators Tools Help

Case #: 111 Docket #: Additional Docket #s:

Guideline Year: 2005 Support is sought for 1 children.

NCP Name: CP Name:

☒ Child Support
☐ Foster Care

☒ Current & Accrued
☐ Accrued ☐ Current

Screens

Prepared By
 NCP Income
 CP Income
 QADD
 Dependents
 Guideline Amt
 Extraordinary Visitation
 Deviations
Accrued Support
 Rec Amt of Support
 Changes in Support
 Comments

NCP Net/Deviated Income: \$1,200.00
 CP Net Income: \$0.00

Begin	End	Children	Gdn%	NCP Income	Monthly Sppt	Months	SubTotal
01/2004	06/2004	1	FLAT	\$1,200.00	\$450.00	6	\$2,700.00
09/2004	02/2005	1	FLAT	\$1,200.00	\$450.00	6	\$2,700.00
04/2005	04/2005	1	FLAT	\$1,200.00	\$450.00	1	\$450.00

Deviation Type:
☐ Itemized
☒ Lump Sum

Accrued Support Due All Periods: \$5,850.00

Deviation Description

Child Support Recovery

Calculating Accrued Support on Foster Care Cases

When you first access the ACCRUED SUPPORT screen, you see only the parents' net incomes and the accrued support grid. To begin the accrued support calculation, complete the fields on the accrued support grid, as appropriate:

- ◆ **NCP NET/DEVIATED INCOME:** The PC application displays the payor's income from the NCP INCOME screen less any deductions and income-reducing deviations from the DEVIATIONS screen, including the FC Standard 30% Deviation, if deviations are entered.
- ◆ **CP NET INCOME:** The PC application displays the payee's income from the CP INCOME screen less any deductions.

- ◆ **ACCRUED FREQUENCY:** You can set the frequency at which accrued support is calculated. Your choices are MONTHLY and WEEKLY although the PC application defaults to WEEKLY. The frequency selected on the REC AMT OF SUPPORT screen does not affect the frequency of the ACCRUED SUPPORT screen.
- ◆ **BEGIN:** Enter the date on which the accrued support period began in any of the following formats:

1/1/99	01/1999
01/01/99	Jan 1999
01/01/1999	January 1999
01011999	Jan 1 99
01-01-99	Jan 1, 1999
1 1 99	January 1, 1999

When you enter just a month and a year (e.g., 01/1999), the PC application assumes the first day of the month, and displays the date as MM/DD/CCYY. For example, if you enter January 1999, the PC application displays 1/1/1999 and uses that date to determine the length of the accrued support period.

If you enter a two-digit year of 00 to 35, the PC application assumes a year prefix of 20; if you enter a two-digit year of 36 to 99, the PC application assumes a year prefix of 19.

Edits do not allow future dates, or dates earlier than 1/1970. Additionally, the begin date must be earlier than the end date, and no two begin dates may match.

- ◆ **END:** Enter the date on which the accrued support period ended in any of the same formats as for the BEGIN field. You may enter an end date as far as three months in the future.

When you enter only a month and a year in the END field, the PC application assumes the end of the month. If you enter January 1999, the PC application displays 1/31/1999, and uses that date to determine the length of the accrued support period.

If you enter a two-digit year of 00 to 35, the application assumes a year prefix of 20. If you enter a two-digit year of 36 to 99, the application assumes a year prefix of 19. Edits do not allow dates earlier than 1/1970. The end date must be later than the begin date.

- ◆ **CHILDREN:** Enter the number of children in foster care (up to a maximum of 99) for whom you want to calculate accrued support.
- ◆ **CHART:** The number in this field determines the child support chart the PC application uses to compute the child support amount for the accrued support periods. Enter the number of foster care children plus resident additional dependents, up to a maximum of 99.
- ◆ **GLDN%:** The PC application displays the applicable guideline percentage. In most instances, the PC application derives a percentage from the guideline tables based on the parents' net incomes and the number of children.

However, if the payor's income is less than \$501 per month, or when both parents' net incomes are within a specific range, the PC application displays "FLAT" indicating use of the minimum support amount. If an extraordinary visitation credit or deviation is given, the PC application displays "FLAT" indicating the support amount is not based on a percentage.

NCP INCOME: The PC application displays the payor's income from the NCP INCOME screen less any deductions and income-reducing deviations from the DEVIATIONS screen, if deviations are entered.

- ◆ **MONTHLY/WEEKLY SPPT:** The PC application calculates and displays the guideline support amount in this field. To get this figure, the PC application multiplies the guideline percentage by the payor's net income.

When the payor's income is below \$501 per month, or both parents' net incomes are within a specific range, the PC application displays the minimum amount of child support applicable for the number of children included in the calculation.

The label and the amount displayed for this field depend on the frequency you selected in ACCRUED FREQUENCY.

- When you indicate a weekly frequency, the PC application displays WEEKLY SUPPORT and the appropriate figure for the frequency.
- When you indicate a monthly frequency, the PC application displays MONTHLY SPPT and the appropriate figure for the frequency.
- ◆ **MONTHS/WEEKS:** The PC application displays the number of months/weeks in the accrued support period. The PC application computes the number of months or weeks (as applicable based upon your ACCRUED FREQUENCY selection) based on the dates entered in the BEGIN and END fields.

When you choose weekly frequency, the PC application displays WEEKS as the field label and the appropriate figure for that frequency. When you choose monthly frequency, the PC application displays MONTHS as the field label and the appropriate figure for that frequency.

- ◆ **SUBTOTAL:** The PC application displays the subtotal for each accrued support period in this column. The PC application computes the subtotal by multiplying the MONTHLY/WEEKLY SPPT figure by the MONTHS/WEEKS figure.
- ◆ **ACCRUED SUPPORT DUE ALL PERIODS:** The PC application displays the total accrued support for all the periods in this field. The PC application calculates this amount by adding all the SUBTOTAL amounts together.

After you complete the first row of data, the next row appears for input.

The deviation grid that displays at the bottom of the ACCRUED SUPPORT screen works much like the DEVIATIONS screen and is discussed under [Deviation of Accrued Support Debt](#).

Iowa Guidelines 2004 - AD HDC Calculation for Case 111 (Scenario 1)

File Calculators Tools Help

Case #: 111 Docket #: Additional: Child Support
 Guideline Year: 2005 Support is sought for 1 children: Foster Care
 NCP Name: CP Name: Current & Accrued
 Accrued Current

Screens:

- Prepared By
- NCP Income
- CP Income
- QADD
- Dependents
- Guideline Amt
- Extraordinary Visitation
- Deviations
 - Accrued Support
 - Rec Amt of Support
 - Changes in Support
 - Comments

NCP Net/Deviated Income: \$1,200.00
 CP Net Income: \$0.00

Begin	End	Children	Gdth%	NCP Income	Monthly Sppt	Months	SubTotal
01/2004	05/2004	1	FLAT	\$1,200.00	\$450.00	6	\$2,700.00
09/2004	02/2005	1	FLAT	\$1,200.00	\$450.00	6	\$2,700.00
04/2005	04/2005	1	FLAT	\$1,200.00	\$450.00	1	\$450.00

Deviation Type:
☐ Itemized
☒ Lump Sum

Accrued Support Due All Periods: \$5,850.00

Deviation Description

Deviation of Accrued Support Debt

Legal reference: 441 IAC 99.5(5)

The Unit may negotiate with a parent to establish the amount of accrued support debt owed to the Department. However, this is not routine practice. It may occur when the amount of the order is contested.

Set the accrued support debt in accordance with the current guidelines. Refer to [Establishing Accrued Support Debt](#). Through negotiation, the Unit may deviate from this amount based on the circumstances of the case and the criteria for deviating from the guidelines.

In negotiating accrued support, the Unit does not represent the payee. Thus, the Unit does not want to jeopardize the payee's right to any unassigned support.

The payee may intervene at any time before the order is filed to contest the amount of the debt, or to request the entry of a judgment in the parent's behalf that may otherwise be relinquished through negotiation or entry of a judgment. It may be necessary to proceed to a court hearing in this situation.

Entering Deviations for Accrued Support

The same types of deviations from the DEVIATIONS screen (see [Calculating the Deviated Support Amount Using the PC Application](#)) are available in the deviations grid of the ACCRUED SUPPORT screen with three exceptions:

- ◆ The automatic foster care deviations are not available on the ACCRUED SUPPORT screen.
- ◆ Income-reducing deviations appear as accrued support-reducing deviations when dealing with accrued support.
- ◆ No overriding deviations of a specific amount exist when dealing with accrued support.

Iowa Guidelines 2004 - AD HOC Calculation for Case 111 (Scenario1)

File Calculators Tools Help

Case #: 111 Docket #: Additional: Child Support
Guideline Year: 2005 Support is sought for 1 children: Foster Care
NCP Name: CP Name: Current & Accrued
Accrued Current

Screens

Prepared By
NCP Income
CP Income
QADD
Dependents
Guideline Amt
Extraordinary Visitation
Deviations
Accrued Support
Rec Amt of Support
Changes in Support
Comments

NCP Net/Deviated Income: \$1,200.00
CP Net Income: \$0.00

Begin	End	Children	Gdn%	NCP Income	Monthly Sppt	Months	SubTotal
01/2004	06/2004	1	FLAT	\$1,200.00	\$450.00	6	\$2,700.00

Deviation Type:
☒ Itemized
☐ Lump Sum

Accrued Support Due All Periods: \$2,700.00

Deviation Description - Accrued Support Reducing	Amount
Obligor has Excessive Health Care Costs	\$450.00

\$2,700.00 - \$450.00 = \$2,250.00
Accrued Support Due All Periods Deviations Total Deviated Amount of Accrued Support

The screen print shows an itemized, accrued support-reducing deviation.
Complete the following fields, as applicable:

- ◆ **DEVIATION TYPE:** The PC application defaults to “lump sum.” When you select ITEMIZED, the PC application displays the AMOUNT column.
- ◆ **DEVIATION DESCRIPTION:** Use this field to select the deviation reasons. The deviation reason you select in the first row determines your options in all the other rows. In the screen print above, the first deviation reason selected was an accrued support-reducing deviation, so the title of the grid changed to DEVIATION DESCRIPTION – ACCRUED SUPPORT REDUCING.

You may make selections from this field by clicking the field to display the drop-down list and then clicking the desired item. You may also click on the field, press the ENTER key to display the drop-down list, and then use the arrow keys to highlight your selection. Press ENTER.
- ◆ **AMOUNT:** Enter itemized deviation amounts (either income-reducing amounts or overriding amounts, as appropriate) here if you selected ITEMIZED as the DEVIATION TYPE. Enter an amount up to \$9,999,999.99.
- ◆ **ACCRUED SUPPORT DUE ALL PERIODS:** The PC application shows the accrued support total before deviations.
- ◆ **DEVIATIONS TOTAL:** The PC application totals the itemized, accrued support-reducing deviation amounts in the AMOUNT column and displays the total here. The PC application reduces the ACCRUED SUPPORT DUE ALL PERIODS by this amount to determine the deviated amount of support.

When you choose “lump sum” as the DEVIATION TYPE, the label of this field changes to ENTER DEVIATIONS TOTAL and you can modify the field. Enter the lump-sum figure by which the PC application should reduce the accrued support.

- ◆ **DEVIATED AMOUNT OF ACCRUED SUPPORT:** The PC application displays the result of subtracting DEVIATIONS TOTAL from ACCRUED SUPPORT DUE ALL PERIODS. This amount becomes the recommended amount of accrued support.

The label of this field and the manner of calculation remain the same when you choose “lump sum” as the DEVIATION TYPE.

When you select an overriding (lump-sum) deviation, the ACCRUED SUPPORT screen looks as follows:

Iowa Guidelines 2004 - AD HOC Calculation for Case 111 (Scenario1)

File Calculators Tools Help

Case #: 111 Docket #: Additional Docket #s:

Guideline Year: 2005 Support is sought for 0 children

NCP Name: CP Name:

☒ Child Support
☐ Foster Care
☒ Current & Accrued
☐ Accrued ☐ Current

Screens

Prepared By
NCP Income
CP Income
QADD
Dependents
Guideline Amt
Extraordinary Visitation
Deviations
Accrued Support
Rec Amt of Support
Changes in Support
Comments

NCP Net/Deviated Income: \$650.00
CP Net Income: \$0.00

Begin	End	Children	Gdn%	NCP Income	Monthly Sppt	Months	SubTotal
04/2004	03/2005	1	19.00%	\$650.00	\$123.50	12	\$1,482.00

Deviation Type:
☐ Itemized
☒ Lump Sum

Accrued Support Due All Periods: \$1,482.00

Deviation Description - Overriding
Renegotiated on FIP Expended (Reconciliation)

Enter New Deviated Amount of Accrued Support: \$650.00

The screen print above shows a lump-sum, overriding deviation.

Complete the following fields as appropriate:

- ◆ **DEVIATION TYPE:** The PC application defaults this field to “lump sum.” When you select ITEMIZED, the application displays the AMOUNT column.
- ◆ **DEVIATION DESCRIPTION:** The deviation reason you select in the first row determines your options in all the other rows. In the above screen print, the first deviation reason selected was an overriding deviation. Consequently, the title of the grid changed to DEVIATIONS DESCRIPTION – OVERRIDING.

You may make selections from this field by clicking the field to display the drop-down list and then clicking the desired item. Or, click on the field, press the ENTER key to display the drop-down list, and then use the arrow keys to highlight your selection. Press ENTER.

- ◆ **ENTER NEW DEVIATED AMOUNT OF ACCRUED SUPPORT:** Enter the amount that the deviated accrued support should be. The amount you enter becomes the recommended amount of accrued support.

When you choose ITEMIZED as the DEVIATION TYPE, this field's label changes to TOTAL NEW DEVIATED AMOUNT OF ACCRUED SUPPORT. In that situation, the PC application displays the total of all itemized, overriding deviations you enter in the grid.

Note: When you select ITEMIZED as the DEVIATION TYPE, the PC application displays the AMOUNT column in the grid for you to enter itemized amounts.

Viewing the Recommended Amount of Support on the PC Application

After you calculate the current support and accrued support amounts, you can view the amounts on the REC AMT OF SUPPORT screen:

Iowa Guidelines 2004 - AD HOC Calculation for Case 111 (Scenario1)

File Calculators Tools Help

Case #: 111 Docket #: Additional: Child Support
Guideline Year: 2005 Support is sought for 1 children: Docket #': Foster Care
NCP Name: CP Name: Current & Accrued
Accrued Current

Screens

- Prepared By
- NCP Income
- CP Income
- QADD
- Dependents
- Guideline Amt
- Extraordinary Visitation
- Deviations
- Accrued Support
- Rec Amt of Support**
- Changes in Support
- Comments

VII. Recommended Amount of Current Support (rounded): \$124.00 per Month

VII-a. Recommended Amount of Accrued Support (rounded): \$850.00

Child Support Recovery

Following are descriptions of the fields on the REC AMT OF SUPPORT screen:

- ◆ **VII. RECOMMENDED AMOUNT OF CURRENT SUPPORT (ROUNDED):** The PC application displays the guidelines child support amount after adjustments for extraordinary visitation and deviations. If you choose ACCRUED SUPPORT ONLY, the PC application displays “N/A.”

The PC application carries the amount displayed in this field over from any of the following fields in the PC application:

- GUIDELINE AMT screen, GUIDELINE AMOUNT OF CHILD SUPPORT – if you entered no deviations, had no extraordinary visitation, and did not choose to override the calculated amount with the current support obligation (modification cases only).
- GUIDELINE AMT screen, CURRENT OBLIGATION – if you have a modification case and you chose to override the calculated amount by checking the USE CURRENT OBLIGATION AS RECOMMENDED SUPPORT check box.
- EXTRAORDINARY VISITATION screen, E. GUIDELINE AMOUNT ADJUSTED FOR EXTRAORDINARY VISITATION (LINE A MINUS LINE D) – if you had no deviations and did not choose to override the calculated amount with the current support obligation (modification cases only).
- DEVIATIONS screen, ENTER NEW DEVIATED AMOUNT OF CHILD SUPPORT/TOTAL NEW DEVIATED AMOUNT OF CHILD SUPPORT – if you had overriding deviations, no extraordinary visitation, and did not choose to override the calculated amount with the current support obligation (modification cases only).
- DEVIATIONS screen, DEVIATED AMOUNT OF CHILD SUPPORT – if you had income-reducing deviations, no extraordinary visitation, and did not choose to override the calculated amount with the current support obligation (modification cases only).
- DEVIATIONS screen, E. DEVIATED GUIDELINE AMOUNT ADJUSTED FOR EXTRAORDINARY VISITATION (A MINUS D) – if you had income-reducing deviations and extraordinary visitation, and did not choose to override the calculated amount with the current support obligation (modification cases only).
- FOSTER CARE screen, PRO RATED GUIDELINES CHILD SUPPORT AMOUNT – in foster care cases when the foster care child support amount is the lowest amount.

Usually the PC application displays a rounded figure. However, the PC application does not round the amount if:

- The calculated amount resulted from overriding deviations, or
- You check the USE CURRENT OBLIGATION AS RECOMMENDED SUPPORT check box on the GUIDELINES AMT screen,

In regular child support cases, the figure in this field covers all children included in the calculation.

In foster care cases, if there are multiple children and the minimum support was not used, the figure in this field is an amount pro-rated among the included children. (The application displays the words “PER CHILD” to the right of the FREQUENCY field.)

If minimum support was used, the application displays a single amount for all the children (e.g., \$100 for three children) and does not display “PER CHILD.”

If the minimum support amount shows in this field and that amount resulted from an extraordinary visitation recalculation following income-reducing deviations, the PC application displays the following message beneath the RECOMMENDED AMOUNT OF CURRENT SUPPORT (ROUNDED) field:

“*SINCE THE RECALCULATION OF THE EXTRAORDINARY VISITATION CREDIT REDUCED THE SUPPORT AMOUNT BELOW THE ALLOWABLE MINIMUM, THE MINIMUM AMOUNT IS USED.”

On the printed worksheet, this message prints immediately following the same field.

On the screen, white space shows between the RECOMMENDED AMOUNT OF CURRENT SUPPORT (ROUNDED) and the RECOMMENDED AMOUNT OF ACCRUED SUPPORT (ROUNDED) fields to hold space for the message. On the worksheet, the space “scrunches.”

Note: If the PC application calculates a support amount lower than the minimum flat amounts listed in the [Calculating Support When Income is Less Than \\$501](#) section, deviate the support amount up to the flat amount for that number of children. Do not enter an order with a support amount lower than these flat amounts regardless of the payor’s net income. See [Deviating From the Guidelines](#) for more information.

- ◆ **FREQUENCY:** The PC application displays the frequency at which the child support obligation is to be paid.
 - In modification cases (whether foster care or child support) the PC application defaults to “month.” Other options include: week, bi-week, semi-month, quarter and year. Select the option that matches the order you are modifying.
 - In non-modification foster care cases, you may choose “week” or “month.” The PC application defaults to “week.”

In foster care cases with multiple children and a prorated amount in the RECOMMENDED AMOUNT OF CURRENT SUPPORT (ROUNDED) field, the PC application displays “PER CHILD” to the right of the FREQUENCY field.

- ◆ **VIIA. RECOMMENDED AMOUNT OF ACCRUED SUPPORT (ROUNDED):** The PC application displays the total amount of accrued support based on the guidelines. The amount displayed in this field comes from one of the following fields on the ACCRUED SUPPORT screen:
 - ACCRUED SUPPORT DUE ALL PERIODS, if you entered no accrued support deviations.
 - DEVIATED AMOUNT OF ACCRUED SUPPORT, if you entered accrued support-reducing deviations.
 - ENTER NEW DEVIATED AMOUNT OF ACCRUED SUPPORT, if you entered lump-sum, overriding deviations.
 - TOTAL NEW DEVIATED AMOUNT OF ACCRUED SUPPORT, if you entered itemized, overriding deviations.

Changes in Obligation as Number of Children Changes

Legal reference: Iowa Code Section 598.21(8)(d)

The support obligation changes as each child becomes emancipated and is no longer entitled to child support.

Child Support Cases

In non-foster care child support cases, the PC application calculates these changes in the support obligation based on the present income of the payor and the payee, the number of children, and the existing guideline charts.

Three children, ages 13, 15, and 17, live with Ms. C. Ms. C's net income is \$2,750 per month. Mr. B's net income is \$3,300 per month. The PC application calculates Mr. B's support obligation at \$1,089 per month for three children using the three-child chart.

Using present incomes, the PC application also calculates what Mr. B's support obligation for two children will be when the oldest child is no longer due support, based on a two-child chart, and for one child, based on a one-child chart, as follows:

Two children = \$914 per month

One child = \$620 per month

Foster Care Cases

In foster care cases, calculate these changes in the support obligation based on the pro-rated recommended amount of support and the number of children for whom support remains due.

The recommended amount of support Mr. T is ordered to pay per week for children P, Q, and R currently in foster care is \$40 per week per child, or a total of \$120 per week. When child P leaves foster care, Mr. T's total remaining obligation will be \$80 per week (\$40 multiplied by two remaining children).

Entering Changes in Support on the PC Application

When there is more than one child, the PC application calculates the changes in support as each child is no longer entitled to support.

Changes in Support in CSRU Cases

The PC application displays the changes in support calculations on the CHANGES IN SUPPORT screen. Each frame within the screen shows one level (e.g., the first frame shows the calculations when there are three children entitled to support, the second frame shows the calculations when there are two children entitled to support, etc.)

The screen shown displays what would be on the CHANGES IN SUPPORT screen on a non-foster care case with extraordinary visitation.

Iowa Guidelines 2004 - AD HOC Calculation for Case 111 (Scenario1)

File Calculators Tools Help

Case #: 111 Docket #: Additional:
 Guideline Year: 2005 Support is sought for 3 children. Docket #':
 NCP Name: CP Name:

☒ Child Support
☐ Foster Care
☒ Current & Accrued
☐ Accrued ☐ Current

Screens:

- Prepared By
- NCP Income
- CP Income
- QADD
- Dependents
- Guideline Amt
- Extraordinary Visitation
- Deviations
- Accrued Support
- Rec Amt of Support
- Changes in Support**
- Comments

Number of Children: 2

Guideline Percentage: 37.20% \times **NCP Net/Deviated Monthly Income:** \$1,200.00 = **Guideline Amount of Child Support:** \$446.40 per month

Extraordinary Visitation Recalculation:

A. Guideline Amount of Child Support	B. Number of Court-ordered Visitation Overnights	C. Extraordinary Visitation Adjustment Percentage	D. Extraordinary Visitation Adjustment (A times C)	E. Guideline Amount Adjusted for Extraordinary Visitation (A minus D)
\$446.40	129	15.00%	\$66.96	\$379.44 per month

Number of Children: 1

Guideline Percentage: 25.60% \times **NCP Net/Deviated Monthly Income:** \$1,200.00 = **Guideline Amount of Child Support:** \$309.60 per month

Extraordinary Visitation Recalculation:

A. Guideline Amount of Child Support	B. Number of Court-ordered Visitation Overnights	C. Extraordinary Visitation Adjustment Percentage	D. Extraordinary Visitation Adjustment (A times C)	E. Guideline Amount Adjusted for Extraordinary Visitation (A minus D)
\$309.60	129	15.00%	\$46.44	\$263.16 per month

Child Support Recovery

As with the initial extraordinary visitation calculation, the recalculation here cannot result in a support amount less than the minimum support amount for the same number of children. Refer to [Calculating Extraordinary Visitation](#).

When the recalculation results in an amount less than the minimum support threshold, the PC application displays an icon to the right of the extraordinary visitation recalculation fields.

View the minimum support message associated with that icon by placing your cursor over the icon to view the “tool tip” associated with it. To view a message box, click on the icon.

Following is a list of the fields displayed on the CHANGES IN SUPPORT screen. You can’t enter data in these fields. All fields on the CHANGES IN SUPPORT screen are display only.

- ◆ **NUMBER OF CHILDREN:** The PC application displays the number of children entitled to support as each child is emancipated.

In non-foster care cases, if there are five or fewer children, the top level shows the total number of children for whom support is sought less one. If there are more than five children, the top level shows “5+,” because the support amount for more than five children is the same as the support amount for five children.

Each subsequent level displays one less than its preceding level. For example, if the NUMBER OF CHILDREN field in the first level shows “4,” the next level shows “3,” and so on.

- ◆ **GUIDELINE PERCENTAGE:**

PERCENTAGE: The PC application displays the appropriate guideline percentage or the word “FLAT.” In most child support cases, the appropriate guideline percentage based on the parents’ incomes and the number of children displays.

However, if the payor’s net income is less than \$501 per month, or when both parents’ net incomes are within a specific range, the word “FLAT” displays here. Additionally, if the minor payor deviation was selected on the DEVIATIONS screen, “FLAT” displays here because a flat \$25 is assessed at each level.

NCP NET/DEVIATED MONTHLY INCOME: The PC application displays the payor’s income from the NCP INCOME screen less any deductions and income-reducing deviations from the DEVIATIONS screen, if deviations are entered.

GUIDELINE AMOUNT OF CHILD SUPPORT: The PC application displays the guideline child support amount for the children still entitled to support here.

In most child support cases, the PC application calculates this amount by multiplying the percentage with the amount in the NCP NET/DEVIATED MONTHLY INCOME field.

However, if the payor’s net/deviated income is less than \$501 per month or both parents’ net incomes are within a specific range, the PC application displays the minimum support amount appropriate for the number of children.

If the minor payor deviation was selected on the DEVIATIONS screen, \$25 displays in each occurrence of this field rather than a calculated amount.

The PC application rounds this figure to the nearest dollar unless the recommended amount of support was the result of an overriding deviation.

To the right of this field, the PC application displays a frequency matching that on the REC AMT OF SUPPORT screen.

- ◆ **EXTRAORDINARY VISITATION RECALCULATION:** The PC application recalculates the guideline amount of child support for the appropriate number of children and adjusts it due to extraordinary visitation. The PC application displays this recalculation in the following fields:

A. GUIDELINE AMOUNT OF CHILD SUPPORT: The PC application displays the monthly figure to be adjusted for extraordinary visitation. This is the monthly equivalent of the figure displayed in GUIDELINE AMOUNT OF CHILD SUPPORT.

B. NUMBER OF COURT-ORDERED VISITATION OVERNIGHTS: The PC application displays the number of overnight visits the court ordered for the payor and the child, carried over from the EXTRAORDINARY VISITATION screen.

C. EXTRAORDINARY VISITATION ADJUSTMENT PERCENTAGE (A TIMES C): The PC application uses this percentage to compute the extraordinary visitation adjustment. The PC application carries this percentage over from the EXTRAORDINARY VISITATION screen.

D. EXTRAORDINARY VISITATION ADJUSTMENT (A TIMES C): The PC application displays the amount of the extraordinary visitation credit as shown on the EXTRAORDINARY VISITATION screen. This monthly figure is the result of the guidelines support amount multiplied by the adjustment percentage.

E. GUIDELINE AMOUNT ADJUSTED FOR EXTRAORDINARY VISITATION (A MINUS D): The PC application displays the child support amount after adjustment for extraordinary visitation from the EXTRAORDINARY VISITATION screen.

The PC application subtracts the EXTRAORDINARY VISITATION ADJUSTMENT (A TIMES C) from the GUIDELINE AMOUNT OF CHILD SUPPORT, rounds it to the nearest dollar, and converts it to an amount appropriate for the frequency selected on the REC AMT OF SUPPORT screen.

Changes in Support in Foster Care Cases

In foster care cases, the PC application does not recalculate the extraordinary visitation credit for the CHANGES IN SUPPORT screen. Following are field descriptions for foster care calculations. As with the non-foster care version, all fields are display only.

- ◆ **NUMBER OF CHILDREN:** The PC application displays the number of children entitled to support as each child is emancipated. In foster care cases, the first occurrence of this field displays the *total number of children*, unless the total number of children is more than five.

Then, as with child support cases, “5+” displays in this field. Subsequent occurrences (up to a total of five occurrences) are one less than the one before. For example, the NUMBER OF CHILDREN field in the first level shows “4,” the next level shows “3,” and so on.

- ◆ **GUIDELINE PERCENTAGE:**

PERCENTAGE: In foster care cases, the PC application always displays the word “FLAT” here because the PC application does not refigure the obligation amount when the number of children entitled to support changes.

NCP NET/DEVIATED MONTHLY INCOME: The PC application displays the payor’s income from the NCP INCOME screen less any deductions and income-reducing deviations from the DEVIATIONS screen, if deviations are entered.

GUIDELINE AMOUNT OF CHILD SUPPORT: The PC application displays the guideline child support amount for the children still entitled to support here.

In most foster care cases, the application multiplies the recommended amount of support (per child) by the number of children. However, if the recommended amount of support figure represents a minimum support amount, the application displays the minimum support amount applicable for the number of children.

If you selected the minor payor deviation on the DEVIATIONS screen, the PC application displays \$25 in each occurrence of this field.

The PC application rounds the figure in this field to the nearest dollar unless the recommended amount of support was the result of an overriding deviation. Refer to [Overriding Deviations That are User-Specified](#).

To the right of this field, the PC application displays a frequency matching that on the RECOMMENDED AMT OF SUPPORT screen.

Adding and Viewing Comments on the PC Application

You may enter, view, or edit comments about any section of the PC application at any time as you work on a guideline calculation. For example, you may want to comment on why a deviation was made or why a particular child was not selected on the DEPENDENTS screen to be included in the calculation.

Comments are entered on the COMMENTS screen. When you first access the COMMENTS screen, the PC application displays one row of the grid. Upon completing each row, the next row appears for input.

Tab through the modifiable fields, or use the mouse to click in a specific field. Tabbing at the end of the row places the cursor in the next row. Do not press ENTER to move the cursor to the next row. Instead, use the ENTER key to place the cursor in the cell to revise existing entries.

Complete the fields as follows:

- ◆ **SECTION NAME:** Select the sections of the worksheet about which you wish to comment. Select the same section multiple times, if necessary. Allowed selections are:
 - Dependents
 - Method Used to Determine NCP's Income
 - NCP's Total Gross Monthly Income
 - NCP's Deductions
 - Method Used to Determine CP's Income
 - CP's Total Gross Monthly Income
 - CP's Deductions

- Uncovered Medical Expense
- I - NCP's and CP's Total Net Monthly Income
- II - Number of Children for Whom Support is Sought
- III - Guidelines Percentage or Specified Dollar Amount
- IV - Guideline Amount of Child Support
- IV.a. - Review/Admod Variance
- V - Extraordinary Visitation
- VI - Deviations
- VII - Recommended Amount of Current Support
- VII.a - Recommended Amount of Accrued Support
- VIII - Changes in Support Obligation as Number of Children Entitled to Support Changes
- IX - Qualified Additional Dependent Deduction

The PC application sorts the comments when you print the worksheet or view another screen, regardless of the order of the list presented above.

- ◆ **COMMENTS:** Enter your comments here. There is no limit to the amount of text you may enter. **Note:** Do not enter confidential information (such as receipt of FIP or Social Security Disability benefits) when entering financial information about the payor or the payee on the COMMENTS screen.

To view or review the text, double click on the desired Comment cell to extend it to the bottom of the screen. If more text exists than can be viewed in that window, a scroll bar appears. Use the arrow keys or the PAGE UP and PAGE DOWN keys to view the contents.

Finishing the Worksheet

Enter your name in the first PREPARED BY field on the PREPARED BY screen. Enter a second name in the second PREPARED BY field for another worker involved in preparing the guideline calculation. Each of the PREPARED BY fields allows 32 alphanumeric characters.

After you have entered all the data necessary for the PC application to calculate current and accrued support figures, save the scenario and print the worksheet and attachments for use in your establishment or modification action.

Saving the Scenario

When you complete your guideline calculation, select an option under the FILE menu to save it. Save it regularly as you work on it.

To quickly save the scenario under its existing scenario name select SAVE CURRENT SCENARIO from the FILE menu. The application immediately saves the scenario.

To save the scenario under a different scenario name:

- ◆ Select SAVE AS from the FILE menu. The SAVE AS dialog box displays.
- ◆ Enter the new scenario name in the SCENARIO NAME field. The name may be up to 32 alphanumeric characters in length. **Note:** If you do not change the SCENARIO NAME, the PC application overwrites the existing guideline scenario.
- ◆ Click SAVE to save the scenario under the new name. The scenario remains open but now displays the new scenario name in the title bar.

Printing the Worksheet and Attachments

When you complete the guideline calculation, you can print form 470-2640, *Guidelines Worksheet*, with or without the supporting documentation. There are two methods to print the *Guideline Worksheet* and attachments:

- ◆ Through the PRINT PREVIEW screen.
- ◆ Through the PRINT option from the FILE menu.

Using the PRINT PREVIEW Screen

The PRINT PREVIEW screen allows you to view or print form 470-2640, *Guideline Worksheet*, and attachments. Select PRINT PREVIEW from the FILE menu to access the PRINT PREVIEW screen.

When you first access the PRINT PREVIEW screen, the PC application displays the first page of the *Guidelines Worksheet*. To view the full form and the attachments:

- ◆ Use the PAGE SLIDE BAR at the top of the screen or the SCROLL BAR on the side of the screen to page through the displayed document.

- ◆ Use the DOCUMENT drop-down box to select the document you wish to view from the following choices:
 - FULL GUIDELINE: *Guidelines Worksheet*.
 - ACCRUED SUPPORT: The *Accrued Support* attachment, which shows the calculation of the recommended amount of accrued support.
 - COMMENTS: The *Comments* attachment, which shows any comments entered regarding the guideline calculation.
 - SUPPORTING DOCUMENTATION: The *Supporting Documentation* attachment, which shows the method used to determine the parties' gross incomes and how the tax deductions were figured.

Note: Refer to [10-H-Appendix](#) for examples of these forms.

To print a document:

- ◆ Make a selection from the DOCUMENT drop-down box to display it.
- ◆ Click the PRINT button. The PRINT dialog box appears to allow you to print the document.

Using the Print Option From the File Menu

The PRINT option from the FILE menu allows you to either print only form 470-2640, *Guidelines Worksheet*, or to print the *Guidelines Worksheet* and all the attachments. To print using this function:

- ◆ Select PRINT from the FILE menu.
- ◆ Select GUIDELINE from the sub-menu to print only the *Guidelines Worksheet*, or select GUIDELINE AND ATTACHMENTS to print both the *Guidelines Worksheet* and all the attachments.

The PRINT dialog box appears to allow you to print the documents.

Exit the PC application by selecting EXIT under the FILE menu at the top of your screen. **Note:** If you try to exit the PC application without saving the guideline calculation currently open, the PC application prompts you to save your changes.

SPECIAL CIRCUMSTANCES

The following special circumstances affect the application of the child support guidelines:

- ◆ The children receive social security benefits because of a parent's disability;
- ◆ The payor's only income is from the Supplemental Security Income (SSI) program;
- ◆ The court orders shared physical care or divides the physical care between the parents.

Social Security Disability Cases

Legal reference: Iowa Code sections 598.22 and 598.22C

A decision made by the Iowa Supreme Court, *In re Marriage of Hilmo*, 623 N.W. 2d 809 (Iowa 2001), sets procedures for the way the Unit calculates the recommended amount of child support in social security disability (SSD) cases effective March 18, 2002. These procedures have been incorporated into Iowa Code Sections 598.22 and 598.22C.

When establishing or modifying support, if the children receive social security benefits due to the payor's disability, you must do the following:

- ◆ Add the SSD benefit amount received by all the payor's children to the payor's gross income. The children's total SSD benefit amount includes children not on the order for which you are currently establishing or modifying support. This amount is used to calculate the recommended amount of child support.
- ◆ Satisfy the amount of SSD for the children on the case for which you are establishing or modifying support from the final recommended amount of child support. The payor owes the remaining amount.
- ◆ If the SSD amount is higher than the final recommended amount of child support, this is considered a gift to the children. This extra monthly SSD amount does not apply to arrears or future coupons.
- ◆ Change the amounts only if the number of children entitled to support changes and the order indicates, in the emancipation section, the recommended amount of children, the SSD satisfaction amount, and the child support due after the SSD satisfaction.

Note: Use the same current SSD satisfaction amount at the time of filing of the order for each emancipation, since the children's total benefit amount remains the same. The total amount is apportioned according to the number of children receiving the benefit.

The amount due after the dollar-for-dollar satisfaction goes into effect as of the date specified and remains in effect until the order is modified. The cash amount does not change when the SSD amount changes. It changes only after a modification that includes a guideline calculation.

Note: Calculate UME for SSD cases based on the current net income of both parties. The *Hilmo* decision did not change the way UME is calculated for these cases.

Cases Affected by the Hilmo Decision

For **new** establishment cases, apply these procedures when establishing any new court order if the payor receives SSD benefits and the children receive SSD benefits because of the payor's disability.

An **existing order** may include language about how to handle SSD benefits, such as:

- ◆ The SSD benefit fully satisfies the child support obligation. For example, the Unit stated in its administrative order that the recommended amount of child support was a deviation from the guideline amount of child support. The Unit deviated to the amount of the SSD benefit and suspended the entire obligation on ICAR.
- ◆ The SSD payment satisfies a portion of the child support obligation. For example, a court may have ordered that a \$200 SSD benefit for the child satisfies the same amount of the \$500 child support obligation, dollar-for-dollar, resulting in the payor having to pay \$300 per month in child support.

Some orders have no language about how to handle SSD payments, such as orders that were established before the children received disability benefits. The Unit's previous policy was to consider the SSD benefit in lieu of child support and suspend the entire child support obligation on ICAR.

Since the *Hilmo* decision, the main purposes of modifying an existing order when the payor and children receive SSD benefits due to the payor's disability are to:

- ◆ Base the child support on the guidelines considering the children's SSD amounts as part of the payor's income,
- ◆ Satisfy the payor's child support obligation on a dollar-for-dollar basis by the children's SSD benefit, and
- ◆ Confirm arrears up to the date the new order is filed.

This policy has no effect for **out-of-state orders**. When an out-of-state order is established or modified, the laws of the issuing state apply. Bill according to the other state's instructions.

If the controlling order was issued in another state, Iowa must have continuing exclusive jurisdiction (CEJ) in order to modify the order.

- ◆ If you determine the controlling order to be another state's order and that state has continuing exclusive jurisdiction, make a referral to that state to modify.
- ◆ If Iowa has continuing exclusive jurisdiction, proceed with an official determination of controlling order (DCO) as well as the judicial modification.

For **medical support** obligations, if an existing order contains cash medical support, review the language to determine if the medical support was ordered instead of health insurance. If cash medical support was clearly ordered instead of health insurance, include the same amount of cash medical support in the modified order and do not include health insurance.

If it is not clear that the cash medical support was ordered instead of health insurance, order health insurance under Iowa code chapter 252E in the modified order and not cash medical support.

For cases with **multiple orders**, follow the basic procedures for modifying multiple orders as detailed in 10-Q, [ADMINISTRATIVE REVIEW AND ADJUSTMENT](#).

If you have multiple ongoing orders, all from Iowa, modify all the orders to the updated amount during your judicial modification.

Reconciliation: If the Unit suspended the entire obligation, there is no need to reconcile the payments, because ICAR did not bill.

Similarly, if the original order specified a dollar-for-dollar credit and there was an amount due for each period after the dollar-for-dollar credit, you still do not have to reconcile. You have avoided any overlapping payments by making the new due date coincide with the first payment that would have been due in the next month.

Gathering Financial Information and Verifying SSD Benefits

Form 470-0204, *Financial Statement*, and form 470-2870, *Foster Care Financial Statement*, include a section for the payor and payee to complete if the children receive SSD benefits. These forms also contain instructions for the payor and the payee to send verification of SSD benefits.

If the payor and payee complete the SSD sections of the *Financial Statement* or the *Foster Care Financial Statement* but do not provide verification or you are aware of SSD benefits some other way, verify this information with the Social Security Administration.

First verify the amount of SSD benefits received on the Beneficiary and Earnings Data Exchange (BENDEX), Location Data Base (LOCDB), or State Data Exchange System (SDXD).

If no verification of SSD benefits for the payor and the children are found on the BENDEX, LOCDB, or SDXD systems, send form 470-3515, *Verification of Social Security Information*, to your region's Social Security Administration office. Send this form with a self-addressed stamped envelope.

To verify children's benefit information, you may have to get a signed release of information from the parent or the representative payee receiving the benefits to provide to the Social Security Administration.

If you learn that the benefit amounts are going to change soon because of an annual cost-of-living increase, consult with your office supervisor to determine the need to reissue form 470-2640, *Guidelines Worksheet*, and pend the order to wait for verification of the increase in SSD benefits. Some things to consider when making this determination are:

- ◆ The length of time until the effective date of the increase, and
- ◆ At what point in the establishment or modification process you are.

If paternity is not yet established and you believe that after paternity is legally established the children will be eligible for SSD under the payor's disability claim, consult with your office supervisor and attorney to determine the next appropriate action.

Contact Social Security Administration for a timeline of how long it will take for the children to begin receiving benefits once paternity is legally established or when other acceptable documentation is received.

You may decide to obtain a paternity-only order and pend the support order until the children actually begin receiving SSD benefits. If you decide to pend the support order, complete the guideline calculation and obtain the support order once the children's SSD benefit amount is determined.

Once you verify that the payee or payor and children are receiving SSD benefits, enter a "Y" in the SSD field on the FEDBEN screen for the appropriate person.

Entering the Information in the PC Application

Update the PC application to calculate guidelines after you have the payee's and payor's income and deduction information.

SSD Income of Payor and Children

When you enter the payor and children's SSD income on the NCP INCOME screen, complete the following steps.

If the payor has SSD income **only**:

- ◆ Choose FINANCIAL STATEMENT/VERIFIED INCOME in the METHOD USED TO DETERMINE NCP INCOME field. Enter the payor's SSD income in the TOTAL GROSS MONTHLY INCOME field and manually calculate the standard 20% tax deduction and enter that amount in the FEDERAL INCOME TAX field.

Note: If the payor or payee disagrees with the 20% tax deduction, the disagreeing party must provide proof such as tax forms that show that the payor's tax liability is higher or lower than the amount deducted.

- ◆ Add the total children's SSD benefit amounts into the payor's gross monthly income figure displayed in the TOTAL GROSS MONTHLY INCOME field. Do not reapply the standard 20% tax deduction as the children's SSD benefits are not taxable to the parent.

Note: When adding the children's SSD benefits to the payor's gross income, you must add the SSD benefits paid to all children due to the payor's disability.

- ◆ Enter any additional deductions. The amount listed in the NCP TOTAL NET MONTHLY INCOME field is the amount the PC application uses to calculate the recommended amount of child support.
- ◆ Continue with the guideline calculation entering any additional, necessary information such as extraordinary visitation or any foster care deviations.

If the payor receives **earned income** in addition to the SSD income:

- ◆ Choose financial statement/verified income in the method used to determine NCP income field.
- ◆ Enter the earned income in the TOTAL GROSS MONTHLY INCOME field on the NCP INCOME screen.
- ◆ Enter the manually calculated 20% standard tax deduction or the federal and state tax and FICA deductions as appropriate.
- ◆ Once any earned income is calculated, enter the payor's SSD income as follows:

- Manually deduct 20% of the total SSD benefit amount that the payor receives.
- Add the remaining 80% of the payor's SSD benefit payments to the TOTAL GROSS MONTHLY INCOME field.

Note: If the payor or payee disagrees with the 20% tax deduction, the disagreeing party must provide proof such as tax forms that show that the payor's tax liability is higher or lower than what was deducted.

- ◆ Add the total children's SSD benefit amount received because of the payor's disability to the TOTAL GROSS MONTHLY INCOME field. Do not reapply the standard 20% tax deduction or deduct any taxes as the children's SSD benefits are not taxable to the parent.

Note: When adding the children's SSD benefits to the payor's gross income, you must add the SSD benefits paid to all children due to the payor's disability.

- ◆ Enter any additional deductions. The amount listed in the NCP TOTAL NET MONTHLY INCOME field is the amount used to calculate the recommended amount of child support.
- ◆ Continue with the guideline calculation entering any additional, necessary information such as extraordinary visitation or any foster care deviations.

This includes any children that receive SSD, not just the children under the court order being established or modified. This figure should include benefits received by children under the court order, children living in the payor's home, and any of the payor's children living in another household with other parents or caretakers.

If the payor is the representative payee for the children's SSD benefits instead of the payee, you still add the children's benefit amount to the payor's income as indicated above. However, do not satisfy the current or accrued support by the children's SSD amount. Refer to [Recommended Amount of Support and Satisfaction of SSD](#).

SSD Income of Payee

If the payee has SSD income paid to and for the **payee's** disability, enter the payee's SSD income on the CP INCOME screens as follows:

- ◆ Choose FINANCIAL STATEMENT/VERIFIED INCOME in the METHOD USED TO DETERMINE CP INCOME field.
- ◆ Enter the payee's SSD income in the TOTAL GROSS MONTHLY INCOME field and manually calculate the standard 20% tax deduction and enter that amount in the FEDERAL INCOME TAX field.

Note: If the payor or the payee disagrees with the 20% tax deduction, the disagreeing party must provide proof, such as tax forms that show that the payor's tax liability is higher or lower than the amount deducted.

- ◆ If any of the payee's children receive SSD benefits due to the payee's disability, add the total children's SSD benefit amounts to the payee's disability into the payee's gross monthly income figure displayed in the TOTAL GROSS MONTHLY INCOME field.

Do not reapply the standard 20% tax deduction, as the children's SSD benefits are not taxable to the parent.

- ◆ Enter any additional deductions. The amount listed in the CP TOTAL NET MONTHLY INCOME field is the amount the PC application uses to calculate the recommended amount of child support.
- ◆ Continue with the guideline calculation entering any additional, necessary information such as extraordinary visitation or any foster care deviations

If the payee on the case is still the payor's spouse and receives SSD benefits due to the **payor's** disability, count that benefit as income to the payee, not the payor, and apply the standard 20% deduction.

If the payee has earned income in addition to SSD benefits to the payee's disability, enter this information as listed above for the payor.

SSD Income of Children When Both Parents Are Disabled

If both parents are disabled and both receive SSD benefits, get a release of information signed by a parent and contact the Social Security Administration to determine under which parent's claim the children receive SSD benefits.

The children may receive benefits under the parent's claim that is the highest, but rarely, they may also receive benefits under both parents' claims.

If the children receive benefits under only one parent's claim, add the children's SSD benefit amount to that parent's monthly income.

- ◆ If that parent is the child support payor, apply the satisfaction for the children's SSD benefit amount to the recommended amount of child support.
- ◆ If that parent is the child support payee, do not apply a satisfaction to the recommended amount of child support.

If the children receive benefits under both parents' claims, add the appropriate amount of the children's SSD benefits to each parent's monthly income. Apply the satisfaction for the children's SSD benefit amount attributable to the payor's claim to the recommended amount of child support.

SSD Income of Spouse

If either the payor's or payee's current spouse receives an SSD benefit due to the payor's or the payee's disability, do not count that as income to the payor or the payee.

If the payor or payee and the spouse receive one combined SSD check, contact the Social Security Administration to verify the amount of the payor's or payee's disability benefit.

Frequency of Child Support Payments

For **establishment** cases, set the frequency of the due date for child support payments of all SSD cases as monthly. This includes foster care cases.

For **modification** cases, changes to the periodic due date of a court order are allowed only under rare circumstances, such as when the court determines that a good reason exists. The order must contain the reason for changing the due date and must reconcile any payments due or made which might otherwise cause double billing.

Since SSD payments arrive monthly, it is reasonable and appropriate to make all modified orders monthly for SSD cases. Therefore, if the obligation frequency is already monthly, retain the frequency and periodic due date of the original order.

If the order is not monthly, change the frequency to monthly. Set the new monthly due date to begin the first time the old obligation would have been due in the next month. This helps avoid overlapping payment periods. For example, if an obligation was weekly, due on Fridays, set the new monthly obligation to begin on the first Friday of the next month.

OLD weekly obligation due on Fridays.	October 5, 12, 19, 26, 2001
NEW monthly obligation due on the 2 nd .	November 2, 2001

Prior Support Obligation Deduction

If the payor that receives SSD has other children under a separate support order that receive SSD due to the payor's disability, give the payor the prior child support obligation deduction. However, the amount of the deduction depends on the circumstances and the words of the order.

1. The payor has a prior support order for \$100 for Child A and Child B. The payor later becomes disabled, and Child A and Child B begin receiving \$100 in SSD benefits. The total \$100 child support obligation is suspended on ICAR due to the children's receipt of SSD under the old "SSD in lieu of child support" policy.

When establishing or modifying an order for the payor's other children, add the \$100 for Child A and Child B's SSD payment to the payor's gross monthly income and give the payor a \$100 deduction for the prior support order.

2. The payor has a prior support order for \$500 for Child C and Child D. The payor later becomes disabled, and Child C and Child D begin receiving \$300 in SSD benefits. The total \$500 child support obligation is suspended on ICAR due to the children's receipt of SSD under the old "SSD in lieu of child support" policy.

When establishing or modifying an order for the payor's other children, add the \$300 for Child C and Child D's SSD amount to the payor's gross monthly income and give the payor a prior child support obligation deduction of \$300.

3. The payor has a prior support order for Child E and Child F that was established under the new SSD policy of a dollar-for-dollar credit. The payor was disabled when this order was established.

The recommended amount of child support for Child E and Child F is \$500, and the children's SSD benefit amount is \$300. The payor owes \$200 in cash child support for Child E and Child F.

When establishing or modifying an order for Child E and Child F, add the \$300 for Child E and Child F's SSD amount to the payor's gross monthly income. Give the payor a prior child support obligation deduction of \$500 if the payor has paid \$200 in each of the last 12 months as ordered.

Give the payor a prior child support obligation deduction of only \$300 if the payor has not paid **any** of the \$200 in each of the last 12 months as ordered. If the payor has made partial payments as ordered for Child E and Child F, total the amount of payments on the prior child support order for the preceding 12 months, and divide by 12.

Give the payor a prior child support obligation deduction up to the amount of the obligation. Do not give the payor a prior child support obligation deduction over the amount of the monthly child support obligation.

4. The disabled payor has legal responsibility for two additional children, Child G and Child H. Neither of these additional children have an order for support. However, they receive SSD benefits of \$300 due to the payor's disability.

When establishing or modifying an order for Child J, add the \$300 SSD benefits for Child G and Child H to the payor's gross monthly income and give the payor a QADD deduction for two children.

Recommended Amount of Support and Satisfaction of SSD

The PC application displays the final recommended amount of child support in the RECOMMENDED AMOUNT OF CURRENT SUPPORT (ROUNDED) field on the REC AMT OF SUPPORT screen.

From the amount listed in this field, manually deduct or satisfy the SSD benefit amount received by the children under the order. The remainder is the amount the payor owes in cash child support.

Note: Apply the SSD satisfaction only to the recommended amount of current support if the payee is the representative payee for the SSD payments.

Iowa Guidelines 2004 - AD HOC Calculation for Case 111 (Scenario1)

File Calculators Tools Help

Case #: 111 Docket #: Additional:
Guideline Year: 2005 Support is sought for 0 children Docket #s:
NCP Name: CP Name:

☒ Child Support
☐ Foster Care
☒ Current & Accrued
☐ Accrued ☐ Current

Screens

Prepared By
NCP Income
CP Income
QADD
Dependents
Guideline Amt
Extraordinary Visitation
Deviations
Accrued Support
Rec Amt of Support
Changes in Support
Comments

VII. Recommended Amount of Current Support (rounded): \$0.00 per Month

VII-a. Recommended Amount of Accrued Support (rounded): \$0.00

Child Support Recovery

1. The payor receives SSD benefits. The payor and payee have child A and child B, both residing with the payee. The two children receive total SSD benefits of \$300 under the payor's SSD claim. The Unit establishes an order against the payor. When calculating guidelines and entering the order, do the following:
 - ◆ Add \$300 (children's SSD benefits) to the payor's monthly income after taxes or the standard 20% deduction and before other deductions. The recommended amount of child support is \$500.
 - ◆ Subtract \$300 from the recommended amount of child support of \$500 as the \$300 is a partial satisfaction of the \$500 recommended amount. The payor must pay \$200 in cash child support.

2. The payor receives SSD benefits. The payor and payee have two children. Child C resides with the payor and Child D resides with the payee. The order being established or modified is for Child D. Each child receives \$150 in SSD benefits. When calculating guidelines and entering the order, do the following:
 - ◆ Add \$300 (the children's total SSD benefits) to the payor's monthly income after taxes or the standard 20% deduction and before other deductions. The recommended child support amount is \$500
 - ◆ Subtract \$150 from the recommended amount of child support of \$500 as the \$150 is a partial satisfaction of the \$500 recommended amount. The payor must pay \$350 in cash child support.
3. The payor receives SSD benefits. The payor and payee have child A and child B who reside with the payee. The payor has two additional children, child C and child D, from a second spouse. The order being established or modified is for child A and child B.

The four children receive a total of \$300 in SSD benefits (\$150 for the two children with the payee and \$150 for the two children in the payor's home). When calculating guidelines and entering the order, do the following:

 - ◆ Add \$300 (children's total SSD benefits) to the payor's monthly income after taxes or the standard 20% deduction and before other deductions. The recommended child support amount is \$500.
 - ◆ Subtract \$150 from the recommended amount of child support of \$500 as the \$150 is a partial satisfaction of the \$500 recommended amount. The payor must pay \$350 in cash child support.
4. Mr. D receives SSD benefits. Mr. D and Ms. D have child A who resides with caretaker A and child B who resides with caretaker B. The children receive total SSD benefits of \$300 (\$150 for each child) under Mr. D's SSD claim. When calculating guidelines and entering the order against Mr. D, do the following:

- ◆ Add \$300 (children's total SSD benefits) to Mr. D's monthly income after taxes or the standard 20% deduction and before other deductions. The recommended amount of support is \$500, or \$250 per child.
- ◆ Subtract \$150 for each child (\$300) from the recommended amount of support of \$500 as the \$300 is a partial satisfaction of \$500 recommended amount of support. Mr. D must pay \$200 in cash child support.
- ◆ In the order, specify that Mr. D must pay \$100 in child support for each child.

Note: When calculating Ms. D's child support obligation, be sure to include the children's SSD amount in Mr. D's income, but do not satisfy any of Ms. D's child support obligation with the children's SSD .

For **foster care** cases, if the payor receives the 30% or additional dependents deviations, manually deduct or satisfy the SSD benefit amount the children receive from the final recommended amount of support as displayed on the previous screen in the PC application.

The payor (father) receives SSD benefits and has child A and child B in foster care. The two children receive total SSD benefits of \$300 under the payor's SSD claim. When calculating the father's child support obligation, do the following:

- ◆ Add \$300 (children's SSD benefits) to the payor's monthly income after taxes or the standard 20% deduction and before other deductions.
- ◆ Since you received the payor's financial statement, give the 30% deviation on the FOSTER CARE screen. The deviated amount of child support is \$500.
- ◆ Subtract \$300 from the deviated amount of child support of \$500 for the SSD satisfaction. The payor must pay \$200 in cash child support.

Note: When calculating the mother's child support obligation, be sure to include the children's SSD amount in the father's income, but do not satisfy any of the mother's child support obligation with the children's SSD .

Accrued Support and Satisfaction of SSD

If the children under the order for which you are establishing support received SSD benefits and FIP at the same time, satisfy the children's SSD benefit amount from the total accrued support due.

This is not a deviation. However, using the deviation grid on the PC application is the only way to reflect this satisfaction on the PC application and on form 470-2640, *Guidelines Worksheet*.

After the PC application calculates the total accrued support due for all periods FIP or foster care was expended, enter a lump sum, accrued support reducing deviation as follows:

- ◆ Select LUMP SUM as the deviation type.
- ◆ Select User-Entry deviation from the drop-down box.
- ◆ Type this text, "AMOUNT OF SSD RECEIVED BY THE CHILDREN."
- ◆ Enter the amount of the SSD satisfaction in the ENTER DEVIATIONS TOTAL field.
- ◆ The payor must pay the resulting amount in cash for accrued support.

Note: Apply the SSD satisfaction to the recommended amount of accrued support only if the payee was the representative payee for the SSD payments during those months FIP was expended.

Refer to [Entering Deviations for Accrued Support](#) for more information.

Below is an example of the ACCRUED SUPPORT screen with a satisfaction of accrued support for SSD benefits received by the children.

Iowa Guidelines 2004 - AD HOC Calculation for Case 111 (Scenario1)

File Calculators Tools Help

Case #: 111 Docket #: Additional Docket #:

Guideline Year: 2005 Support is sought for 1 children

NCP Name: CP Name:

☒ Child Support
☐ Foster Care

☒ Current & Accrued
☐ Accrued ☐ Current

Screens:

Prepared By
 NCP Income
 CP Income
 QADD
 Dependents
 Guideline Amt
 Extraordinary Visitation
 Deviations
Accrued Support
 Rec Amt of Support
 Changes in Support
 Comments

NCP Net/Deviated Income: \$650.00
 CP Net Income: \$0.00

Begin	End	Children	Gdn%	NCP Income	Monthly Sppt	Months	SubTotal
01/2004	08/2004	1	19.00%	\$650.00	\$123.50	8	\$988.00

Deviation Type:
☐ Itemized
☒ Lump Sum

Accrued Support Due All Periods: \$988.00

Deviation Description - Accrued Support Reducing
 User Entry Amount of SSD received by the children:

\$988.00 - \$800.00 = \$188.00
 Accrued Support Due All Periods Enter Deviations Total Deviated Amount of Accrued Support

The payor receives SSD. Child A and Child B reside with the payee, receive \$300 in SSD benefits, and also receive FIP. The Unit plans to establish an order against the payor. The guideline calculation is completed.

- ◆ The recommended amount of current support is \$350 per month.
- ◆ The recommended amount of accrued support due for the months of January 2002 to June 2002 is \$2,097. Since the children also received a total of \$1,800.00 in SSD during the months FIP was expended, enter a partial satisfaction of \$1,800.00 from the total recommended amount of accrued support of \$2,097.
- ◆ The payor must pay \$297 in cash accrued child support.

Receipt of Lump-Sum SSD Payments

During an **establishment action**, if the children are not receiving SSD benefits but receive a lump-sum SSD payment before the order is filed, redo the guideline calculation to include the children's monthly SSD benefit in the payor's income and satisfy the recommended amount of current support by that amount.

Also, satisfy the total accrued support debt due by the amount of the lump-sum payment if the lump-sum payment is for the same months that FIP was expended.

On May 31, 2005, you issue form 470-2640, *Guidelines Worksheet*. The payor's recommended amount of current support is \$200 per month and the recommended amount of accrued support is \$2,000. The children are not receiving SSD benefits at this time.

On June 8, 2005, you become aware that the children are newly eligible for \$200 in monthly SSD benefits due to the payor's disability and have received a \$2,000 lump-sum payment from Social Security Administration for the same months that FIP was expended.

Redo the guideline calculation adding the children's SSD benefit amount to the payor's gross monthly income. Satisfy the resulting recommended amount of current support, dollar-for-dollar, with the children's \$200 SSD benefit amount. Satisfy the resulting accrued support debt due, dollar-for-dollar, by the lump-sum payment.

In a **modification** action, if an order already exists on a case and the children receive a lump-sum payment for SSD, do not enter a satisfaction on ICAR for the lump-sum payment. To get a satisfaction for this lump-sum payment, the payor must go to court privately or must raise the issue at a judicial hearing or during a future modification.

Adding Comments About the SSD Benefits

Add the comments listed below to the guideline calculation as appropriate to help explain how the SSD benefits were considered.

◆ “NCP’s Total Gross Monthly Income” comment section:

- If the payor has SSD income **only**, include this comment:

“The total gross monthly income figure includes the following: The payor’s income received from SSD benefits is \$_____. This amount is reduced by 20% for taxes. The amount of the child(ren)’s SSD benefits is \$_____. This amount is not reduced by taxes.”

- If the payor has **earned income** in addition to SSD income, include this comment:

“The total gross monthly income figure includes the following: The payor’s earned income amount is \$_____. This earned income amount is taxed and the amounts of the taxes are listed in the corresponding tax fields. The amount the payor receives from SSD is \$_____. This amount is reduced by 20% for taxes. The amount of the child(ren)’s SSD benefits is \$_____. This amount is not reduced by taxes.”

◆ “CP’s Total Gross Monthly Income” comment section:

- If the payee has SSD income due to the **payor’s** disability, include this comment:

“The total gross monthly income figure includes the following: The payee’s income received from SSD benefits due to the payor’s disability is \$_____. This amount is reduced by 20% for taxes.”

- If the payee has SSD income due to the **payee’s** disability, include this comment:

“The total gross monthly income figure includes the following: The payee’s income received from SSD benefits due to the payee’s disability is \$_____. This amount is reduced by 20% for taxes.”

- If the payee has **earned income** in addition to SSD income, include this comment:

“The total gross monthly income figure includes the following: The payee’s earned income amount is \$_____. This earned income amount is taxed and the amounts of the taxes are listed in the corresponding tax fields. The amount the payee receives from SSD is \$_____. This amount is reduced by 20% for taxes.”

Note: If you include children’s SSD benefits to the payee’s income received due to the payee’s disability, include the following sentence to the above payee comments:

“The amount of the child(ren)’s SSD benefits is \$_____. This amount is not reduced by taxes.”

◆ “Recommended Amount of Support” comment section:

- Add this comment when you satisfy all or some of the payor’s recommended amount of support by the children’s SSD benefits:

“The recommended amount of current support is \$_____. This amount is satisfied by \$_____, which is the SSD, benefits amount received by the child(ren) on this order. The amount the payor owes after this satisfaction is \$_____.”

- If the payor is the representative payee for the children’s SSD and the payee does not receive the children’s SSD payments, add this comment:

“The recommended amount of support is \$_____. This amount is not satisfied by the child(ren)’s SSD amount of \$_____ because the child(ren)’s SSD benefits are paid to the child support payor rather than the child support payee.”

◆ “Recommended Amount of Accrued Support” comment section:

Add this comment when you satisfy all or some of the payor’s recommended amount of accrued support by the children’s SSD benefits”

“The guideline amount of accrued support is \$_____. This amount is satisfied by \$_____, which is the SSD benefits amount received by the child(ren) during the period of time accrued support was due. The amount of accrued support the payor owes after the SSD satisfaction is \$_____.”

Preparing Orders and Adding Obligations on ICAR

After the appropriate period has passed, prepare the order to present to the court for approval. Include specific SSD language in establishment and modification orders when using the payor’s SSD benefits to determine the new or modified child support amount.

Once the court approves the order, take the additional steps to add the new or modified SSD obligation to ICAR. This section outlines the specific steps to prepare orders and add the obligations to ICAR for SSD cases.

SSD Language in Establishment Orders

The following establishment orders contain SSD language:

- ◆ Form 470-2984, *Administrative Order for Support: Foster Care*
- ◆ Form 470-3294, *Administrative Paternity and Support Order*
- ◆ Form 470-1918, *Administrative Support Order*
- ◆ Form 470-2725, *Judgment for Current Support Order*
- ◆ Form 470-2933, *Order Establishing Paternity, Current and Accrued Support*
- ◆ Form 470-3640, *252C Judicial Support Order*
- ◆ Form 470-3641, *252F Judicial Support Order*
- ◆ Form 470-3335, *252F Judgment and Order Establishing Paternity and Support*

Completing FORMVIEW Screens

All establishment orders contain options for SSD language within the current support section:

If SSD, Enter 'X' and Complete Next 3 Lines	01 A	N
1. Total Amt of SSD Added to Obligor's Income	10 A/N	N
2. Amt of CS Satisfied by Kid's SSD (No \$)	10 A/N	N
3. Total CS due After SSD Sat (No \$)	10 A/N	N

Complete the fields on FORMVIEW when generating an establishment order as follows:

- ◆ **IF SSD, ENTER “X” & COMPLETE NEXT 3 LINES:** Enter “X” in this line if the payor and the children for the order being established receive SSD benefits. If you do not enter an “X” here, the appropriate SSD language will not appear in the order.
- ◆ **1. TOTAL AMT OF SSD ADDED TO PAYOR’S INCOME:** Enter the total amount of the children’s SSD benefits added to the payor’s income on form 470-2640, *Guidelines Worksheet*. This amount may include children not in the order for which you are currently establishing or modifying support.
- ◆ **2. AMT OF CS SATISFIED BY KID’S SSD (NO \$):** Enter the amount of the children’s SSD benefits deducted from the payor’s recommended amount of child support. This amount includes only the SSD for the child in the order for which you are establishing or modifying support.
- ◆ **3. TOTAL CS DUE AFTER SSD SAT (NO \$):** Enter the amount that the payor owes in cash child support after the SSD satisfaction. Calculate this amount by subtracting the children’s s SSD benefit from the recommended amount of child support. If the amount of the SSD benefit is higher than the final recommended amount of child support, enter a zero in this field.

Complete the emancipation section for the emancipation of multiple children as follows:

COMPLETE EMANCIPATION CHART FOR MULTIPLE KIDS	01 A	N
A) Total Number of Children (Ex. 5)	02 N	N
B) Amt of CS for All Children (No \$)	10 A/N	N
C) If SSD, Total CS Due After SSD Sat	10 A/N	N
COMPLETE FOR 1ST EMANCIPATION	01 A	N
A) No. Of Kids if 1 Emancipates (Ex. 4)	02 N	N
B) Amt of CS After 1st Child Emancipates (no \$)	10 A/N	N
C) If SSD, Total CS Due After SSD Sat (No \$)	10 A/N	N

Complete the emancipation chart for multiple children as follows:

- ◆ **A. TOTAL NUMBER OF CHILDREN (EX. 5):** Enter the total number of children under this order for support in this field. Complete this field in each case where current support is ordered, even if the payor and the children do not receive SSD.
- ◆ **B. AMT. OF CS FOR ALL CHILDREN (NO \$):** Enter the total recommended amount of child support in this field. Complete this field in each case where current support is ordered, even if the payor and the children do not receive SSD.
- ◆ **C. IF SSD, TOTAL CS DUE AFTER SSD SAT (NO \$):** Enter the total amount the payor must pay in cash after you satisfy the children's SSD benefit from the recommended amount of child support.

Complete this field only in cases where current support is ordered and the payor and the children receive SSD benefits. If the amount of SSD is higher than the final recommended amount of child support, enter zero here.

Complete the chart as follows for the first emancipation:

- ◆ **A. NO. OF KIDS IF 1 EMANCIPATES (EX. 4):** Enter the number of children remaining after one child is emancipated in this field. Complete this field in each case where current support is ordered and where there are multiple children, even if the payor and the children do not receive SSD.
- ◆ **B. AMT OF CS AFTER 1ST CHILD EMANCIPATES (NO \$):** Enter the recommended amount of child support after one child is emancipated in this field. Complete this field in each case where current support is ordered and where there are multiple children, even if the payor and the children do not receive SSD.
- ◆ **C. IF SSD, TOTAL CS DUE AFTER SSD SAT (NO \$):** Enter the amount the payor must pay after one child is emancipated, and after you satisfy the recommended amount of child support by the children's SSD benefit amount. Complete this field only when current support is ordered and the payor and the children receive SSD benefits.

Four emancipation sections allow for additional children.

Note: In the emancipation section of each order, there is also an SSD SATISFACTION AMOUNT column. There is no field on FORMVIEW for you to enter the satisfaction amount, nor do you have to edit the form to enter this amount. The form contains programming to enter the current SSD amount for all children automatically under the order in this column.

The current SSD amount for all the children is entered because it is the Unit's understanding that, under Social Security Administration policy, the amount of disability benefits remains the same as children are emancipated. It just is distributed proportionately to the remaining children.

Three children currently receive \$300 in SSD benefits (\$100 for each child). After child A is emancipated, the SSD benefit for the two remaining children is still \$300 (\$150 for each child).

The Unit must base the order on current circumstances, even though the children's SSD benefit amount may change in the future as Social Security Administration makes cost-of-living adjustments to social security benefits or when only one child remains to receive SSD benefits.

Different SSD amounts cannot be used in the emancipation section, because those different SSD amounts were not figured in the payor's gross monthly income.

The payor or payee may request a review at a later date to determine if the obligation should be increased or decreased. Until a modification is done, the SSD benefit amounts used to determine the recommended amount of child support remain the same.

Example of an emancipation section:

Number of Children Entitled to Support	Guidelines Amount	SSD Satisfaction Amount	Amount Due After SSD Satisfaction
5	\$500	\$100	\$400
4	\$400	\$100	\$300
3	\$300	\$100	\$200
2	\$200	\$100	\$100
1	\$100	\$100	\$0

SSD Language in Modification Orders

The modification orders must contain the following two elements:

- ◆ That the new procedures are effective upon the effective date of the modified order; and
- ◆ Confirmation of our previous practice of SSD payments in lieu of child support. The order must contain a sum certain amount of any cash the payor owes for the past, making it clear that the payor does not owe money for any months when the Unit suspended support (for orders not containing SSD language).

Entering Information on ICAR

After filing the SSD order with the court, enter the new or modified obligation on ICAR using the instructions outlined below.

◆ Obligations

Add the obligation to ICAR once the judge signs the order and the clerk of court files it. Add a support obligation to ICAR using the recommended amount of child support as displayed in the RECOMMENDED AMOUNT OF CURRENT SUPPORT field on form 470-2640, *Guidelines Worksheet*. For more information on the OBLIG screen, see 9-E, [CASE SETUP](#).

◆ Adding a Suspension to the Case

On the SUSPENSE screen, suspend the portion of the obligation satisfied by the children's SSD benefit. Enter the date of the children's eligibility for SSD in the SUSPEND DATE FROM field on the SUSPENSE screen.

If this results in an overpayment on ICAR, consider the payor's negative balance on ICAR as \$0. Do not refund money to the payor and do not collect money paid to the payee.

Recommended amount of child support	=	\$500
Amount of SSD received by the children under the order	=	\$300
Amount of cash support the payor owes after SSD satisfaction	=	\$200

Add a child support obligation on ICAR of \$500 per month.
Suspend \$300.00 per month. ICAR bills the payor \$200 per month.

If the children's SSD amount is larger than the child support obligation, suspend only the amount of the child support obligation. Do not suspend an amount greater than the child support obligation.

Recommended amount of child support	=	\$50
Amount of SSD received by the children under the order	=	\$300
Amount of cash support the payor owes after SSD satisfaction	=	\$0

Enter a child support obligation on ICAR of \$50 per month. Enter a suspension of only \$50 per month, not \$300. ICAR does not bill the payor.

◆ **Income Withholding**

Set the arrears on an income withholding order (IWO) at 20% of the recommended amount of current support, not the amount the payor owes after the SSD satisfaction.

When entering a modified order on ICAR, carefully review the existing income withholding order to ensure the order contains the correct figures for current support and for arrears. See the income withholding process.

Recommended amount of child support	= \$300
Amount of SSD received by the children under the order	= \$200
Amount of cash support the payor owes after SSD satisfaction	= \$100
Current support due on the IWO (after SSD satisfaction)	= \$100
Arrears due on the IWO	= \$60.00 (20% of \$300)

SSI-Only Cases

Legal reference: Child Support Guidelines Iowa Court Rules - Chapter 9
42 USC 407(a); 42 USC 1381a; 5 CFR 581.104(j); 441 IAC 99.1(1)“b”

The Iowa Child Support Guidelines state that if the payor’s only income is from the federal Supplemental Security Income (SSI) Program, child support must be set at \$0. Federal law does not allow attachment of SSI funds for payment of support.

Persons whose only income is SSI have no income from which to pay even the minimum support amounts under the guidelines. Setting support in these cases would result in an accrual of debt to the payor. Setting support at \$0 lets the payee know there will be no payments from the payor as long as SSI is the payor’s only income.

For new **establishment** cases, do not proceed with an administrative support order if paternity has been established. If the payee was notified that the Unit was going to establish support, send form 470-2682, *Case Status Report*, to inform the payee that:

- ◆ The payor’s income is unattachable,
- ◆ The Unit cannot proceed at this time, and
- ◆ The payee has ten days to object.

For administrative paternity cases, proceed with an action to establish paternity and set support at \$0. See 10-A, [ADMINISTRATIVE PATERNITY ESTABLISHMENT](#), or 10-I, [ADMINISTRATIVE ESTABLISHMENT OF SUPPORT](#).

For new **modification** cases, modify the order and set the child support obligation at \$0. If the payor receives income other than SSI, use that income to set the appropriate amount of support according to the guidelines. See 10-Q, [ADMINISTRATIVE REVIEW AND ADJUSTMENT](#).

To Calculate Support for the First Time on SSI-Only Cases

For modification and establishment cases when the payor's only income is SSI do the following:

1. Calculate the support obligation using the verified income of \$0 for the payor and the applicable income for the payee. Enter deductions for the payee if applicable.
2. Select the DEPENDENTS screen and choose the applicable number of dependents.
3. Go to the DEVIATIONS screen.
4. Select "lump-sum deviations" under the type of deviations field.
5. Select the deviation reason AMOUNT OF SUPPORT DEVIATED BASED ON – { % } under the DEVIATION DESCRIPTION field and press the ENTER key. The PC application displays the USER TEXT REPLACEMENT box.
6. Enter the following sentence in the box: "Alleged father's only income (SSI) is not attachable." Press the ENTER key or click OK. The PC application displays the ENTER NEW DEVIATED AMOUNT OF CHILD SUPPORT field, which defaults to \$0. Leave the \$0 amount in this field.
7. Select the REC AMT OF SUPPORT screen. Verify that the RECOMMENDED AMOUNT OF CURRENT SUPPORT displays a \$0 obligation.

8. Select the COMMENTS screen and choose the section “METHOD USED TO DETERMINE NCP’S INCOME.” Enter the following comment:

“Confidential sources were used to determine that the alleged father receives SSI benefits. The Unit has found no other source of income or assets for the alleged father from which support can be paid. This is not a deviation from the guidelines. This is set in accordance to the Iowa Child Support Guidelines.”
9. On the COMMENTS screen, choose the section “UNCOVERED MEDICAL EXPENSES.” Enter the following comment:

“Uncovered medical expenses will be set at 0% for the NCP according to the Iowa Child Support Guidelines. The <custodial parent> <other parent> will be responsible for UME.”
10. Complete the rest of the guidelines calculation as appropriate.

Procedures for Cases Already in Process

For **ADMIN** and **ADPAT** cases currently in process, if you already sent form 470-2640, *Guidelines Worksheet*, and later determine that the payor’s only source of income is SSI, recalculate and reissue the *Guidelines Worksheet*.

Follow the steps to calculate support for SSI-only cases noted above, but include one of the following comments on the COMMENTS screen under the section name, RECOMMENDED AMOUNT OF CURRENT SUPPORT.

◆ For ADPAT cases:

“Although a proposed support amount was previously calculated, because the alleged father receives SSI and has no other known source of income to pay support, we will set support at \$0 and establish only paternity at this time.”

◆ For ADMIN cases:

“Although a proposed support amount was previously calculated, we have learned that the payor receives SSI and has no other known source of income from which support can be paid. We will not establish support at this time.”

For **modification** cases currently in process, if you have a modification in progress and determine the only source of income for the payor is SSI benefits, set the support amount at \$0.

If you have already issued form 470-3259, *Notice of Decision to Review and Adjust a Child Support Order*, complete form 470-3260, *Revised Notice of Decision to Review and Adjust*, or, if appropriate, form 470-3264, *Second Notice of Decision to Review and Adjust an Order*.

If you are doing an administrative modification and you already issued form 470-3430, *Notice of Decision to Modify a Child Support Obligation*, complete form 470-3431, *Revised Notice of Decision to Modify a Child Support Obligation*.

Reissue the *Guidelines Worksheet* and calculate support according to the SSI procedures noted earlier. Include the following comment on the COMMENTS screen under the section name, RECOMMENDED AMOUNT OF CURRENT SUPPORT:

“Although a proposed support amount was previously calculated, since the payor receives SSI benefits and has no other known source of income from which support can be paid, the Unit will modify the support amount to \$0 .”

Income Withholding

You should not have an income withholding order attached to an employer for an SSI-only case. However, you may have an old income withholding order that has not been ended. Once you determine that the payor has no income other than SSI and you modify the current support order, set the support amount at \$0.

When setting current support to \$0 leaves an arrears-only balance, if there is an active income withholding order on ICAR, process end this order once the support order amount has been set to \$0 and you suspend the obligation on ICAR.

When modifying current support to \$0 leaves a \$0 balance, terminate the income withholding order after you set the support to \$0 and suspended the obligation on ICAR.

If the Alleged Father or Payor Wants to Pay Support

If the alleged father or payor contacts you and wants to pay child support, contact your supervisor about the appropriate amount to establish.

- ◆ If the alleged father or payor agrees to the **minimum** amount of support as set by the guidelines, complete form 470-2640, *Guidelines Worksheet*, and do not set the support amount at \$0.

On the NCP INCOME screen, select FINANCIAL STATEMENT/VERIFIED INCOME. Enter \$0.00 in the TOTAL GROSS MONTHLY INCOME. Complete the guideline calculation.

- ◆ If the alleged father or payor agrees to an amount that is **less than the minimum** amount of support, do the following:

- In the PC application, go to the DEVIATIONS screen and select “lump sum” as the type of deviation.
- Click on the first line in the DEVIATION DESCRIPTION box. Select deviation reason AMOUNT OF SUPPORT DEVIATED BASED ON and press the ENTER key.
- In the USER TEXT REPLACEMENT box, enter the following text:
“{alleged father}{payor} receives only SSI benefits.”
- On the COMMENTS screen, under the SECTION NAME field, select VII – RECOMMENDED AMOUNT OF CURRENT SUPPORT. Under the COMMENTS field enter the following language:

“Although it has been determined that the {alleged father}{payor} receives only SSI benefits and the support amount {would not be established}{would be set to \$0}, the {alleged father}{payor} has contacted the Unit asking for support to be set. The {alleged father}{payor} consents to the deviated amount of support.”

Shared or Split Physical Care

The court may order that the physical care of a child be equally shared between both parents (also known as “joint” physical care). In these situations, the child lives with each parent 50% of the year.

When there are multiple children in a family, the court may order their physical care to be split or divided between the parents. In these situations, each parent has primary physical care of at least one of the children.

When the court has ordered equally shared physical care or split or divided physical care for multiple children, calculate support for each parent and offset the support amounts. An “offset” is a method of payment calculated by comparing how much each parent owes for child support and ordering the parent with the higher obligation amount to pay the difference between the two amounts.

Note: For the Unit to use the offset method, there must be a private order or dissolution of marriage decree that already contains language on equally shared physical care or split or divided physical care. The offset method will rarely be used in the establishment process.

To calculate the offset amount of support take the following steps:

1. Download the case from ICAR to the PC application. If you have cases for both the mother and father as the payor, download both cases to the PC application.
2. Calculate your first guideline scenario and save it.
3. Begin your second calculation using the same initial scenario, but save again using the SAVE AS command under the FILE menu on the toolbar. The SAVE AS dialog box displays. Enter a new name in the scenario name field and click SAVE. You may want to use the name of the payor in this calculation or name the second calculation “offset calculation 2.”
4. Do one calculation for each parent where the parent is the payor and the other parent is the payee. Add applicable income and deductions.

5. Figure the difference between the two child support amounts. The payor with the higher obligation pays the offset amount.
6. In the COMMENTS section of each worksheet, use the RECOMMENDED AMOUNT OF SUPPORT comment to explain the amount of child support each parent owes. Note that an offset will be done as the method of payment according the guidelines and explain who will be ordered to pay the offset.
7. Make copies and send both worksheets to each parent.
8. File form 470-2640, *Guidelines Worksheet*, in the court file for both parents.
9. When the filed order comes back from the court:
 - ◆ If you have a case for both parents and downloaded each case to the PC application, upload the guidelines scenarios to the appropriate cases on ICAR.
 - ◆ If you only have one case,
 - Upload the first guidelines calculation to ICAR.
 - Attach that scenario to the court order following current procedure. You must attach this scenario to the court order or ICAR will not allow you to upload the second calculation. Enter a “Y” or “N” in the USED IN ORDER field as appropriate.
 - Upload the second guidelines calculation to ICAR and attach that scenario to the court order. Enter a “Y” or “N” in the USED IN ORDER field as appropriate.
10. Order UME according to the physical care language found in the court order.
 - ◆ When the court orders split or divided physical care of multiple children, order each payor to pay UME according the *Guidelines Worksheet*, form 470-2640, on which that person is listed as the payor.
 - ◆ When the court orders equally shared physical care, order each parent to pay 50% of the first UME up to the \$250 for one child and \$500 for two children. Order the payor who pays after the offset amount to pay the UME.

Example: Split or divided physical care with UME:

Mr. A has court-ordered physical care of Child 1.

On the guidelines worksheet where
Mr. A is the payor, his UME = 60%;
Mrs. A's UME as the payee = 40%.

Mr. A is ordered to pay Mrs. A \$300 for Child 2.

The physical care offset is applied. **Mr. A is ordered to pay Mrs. A \$100.** Edit the UME section of the court order using the following language:

"If uncovered medical expenses for the child(ren) residing with Mrs. A exceed \$250.00 per year for one child or \$500.00 per year for two or more children, Mr. A shall pay 60% of the excess cost as provided by the Iowa Supreme Court Guidelines."

"If uncovered medical expenses for the child(ren) residing with Mr. A exceed \$250.00 per year for one child or \$500.00 per year for two or more children, Mrs. A shall pay 30% of the excess cost as provided by the Iowa Supreme Court Guidelines."

Mrs. A has court-ordered physical care of Child 2.

On the guidelines worksheet where
Mrs. A is the payor, her UME = 30%.
Mr. A's UME as the payee = 70%.

Mrs. A is ordered to pay Mr. A \$200 for Child 1.

Example: Equally shared physical care with UME.

Mr. B has court-ordered equally shared physical care of Child 1.

On the guidelines worksheet where
Mr. B is the payor, his UME = 65%;
Mrs. B's UME as the payee = 35%.

Mr. B is ordered to pay Mrs. B \$450.

The physical care offset is applied. **Mr. B is ordered to pay Mrs. B \$150.** Edit the UME section of the court order using the following language:

"Each parent will pay half of the uncovered medical expenses for the first \$250.00 per year for one child or \$500.00 per year for two or more children. Once these amounts have been reached, Mr. B shall pay 65% of the excess uncovered medical expenses as provided by the Iowa Supreme Court Guidelines."

Mrs. B has court-ordered equally shared physical care of Child 1.

On the guidelines worksheet where
Mrs. B is the payor, her UME = 30%;
Mr. B's UME as the payee = 70%.

Mrs. B is ordered to pay Mr. B \$300.

11. Review and adjust physical care offsets. When you review an order where the offset method of payment was used, continue the review if either of the payor's calculations meet the 20% variance criteria for the review. Review example:

Mr. E has court-ordered equally shared physical care of Child 1. He is ordered to pay Mrs. E \$450.

Mrs. E has court-ordered equally shared physical care of Child 1. She is ordered to pay Mr. E \$300.

The physical care offset is applied. Mr. E is ordered to pay Mrs. E \$150. Mr. E requests a review.

On the guidelines worksheet where Mr. E is the payor, the variance is 15%.

On the guideline worksheet where Mrs. E is the payor, the variance is 23%.

Proceed with the review, because one of the calculations meets the 20% variance.

COMPLETING THE SUPPORT CALCULATION

After you have completed the guideline calculation, you must complete several steps to finish the worksheet and apply the guideline data. These steps, described in the following sections, are:

- ◆ Uploading the scenario to ICAR
- ◆ Displaying guidelines worksheet data
- ◆ Submitting income information to the court

Merging PC Application Information With ICAR

Once the court files the order and it is returned to you:

- ◆ Upload the guideline scenario to ICAR.
- ◆ Attach the guideline scenario to a court order.

You can also delete the data if you made a mistake.

Uploading Guideline Data From the PC to ICAR

Initiate the upload from the GUIDLINE screen after you save the scenario in the PC application.

Note: In order to upload a guideline scenario to ICAR successfully, make sure at least one child is included in the guidelines calculation on the PC application's DEPENDENTS screen. Also, save your scenario to ensure the upload includes the most recently entered data.

To upload a saved guideline scenario:

- ◆ In an establishment action, start from the GUIDLINE screen on ICAR, enter the case number in the CASE NUM field, and press PF5 for a guideline calculation.
- ◆ In a modification action, enter the case number and the court order number in the COURT ORDER NUM field and press PF5 for a guideline calculation.
- ◆ If no guideline data exists on ICAR for that case, only case data appear (e.g., payor's name, payee's name). If a guideline calculation exists for that case and is not attached to a court order, ICAR displays guideline information.

Note: You cannot upload a guideline calculation when an "unattached" guideline calculation already exists on the case. Either attach the unattached guideline calculation to a court order or delete it before you upload a new guideline calculation. Refer to [Attaching a Guideline to a Court Order](#) and [Deleting a Guideline Calculation](#).

- ◆ Press PF2 to begin the upload. The PC application displays the SELECT A SCENARIO TO UPLOAD dialog box:

Scenario Name	Last Updated	Updated By
Scenario13	07/30/2001	jsatre

Note: As stated above, if an unattached guideline calculation displays, an error message notifies you that the guideline calculation must be deleted before another can be uploaded.

- ◆ From the list presented in the dialog box, click on the scenario to upload. (The scenario name is the same as the name under which you saved the scenario at the PC level.) If no ICAR-initiated scenarios exist for that case, an error message displays.
- ◆ Click the UPLOAD button (or double click your selected scenario).

After you select the scenario to upload, the data that comprises the scenario is sent to ICAR and stored as an unattached guideline calculation for the case in which you initiated the upload.

The PC application presents a message when the data successfully uploads. The guideline calculation then appears on the GUIDLINE screen (and associated screens).

When you upload a guideline scenario, ICAR issues a narrative (CASE 179) to the case. The narrative indicates that a guideline calculation exists for the case.

Attaching a Guideline to a Court Order

Attaching a guideline to a court order usually signifies that the guideline calculation was used to create the order. Attach the guideline to the order as follows:

- ◆ Enter the COURT ORDER associated with the guideline.
- ◆ Update the obligation data on an existing order.
- ◆ On the GUIDLINE screen, enter a valid case number in the CASE NUM field.
- ◆ Remove the court order number in the COURT ORDER NUM field.
- ◆ Press the PF5 key to display the unattached guideline.
- ◆ Enter the court order number in the COURT ORDER NUM field.
- ◆ Enter the appropriate code in the USED IN ORDER field: A “Y” indicates the guideline calculation was used in the order. An “N” indicates the guideline calculation was not used in the order.

- ◆ Press the PF3 key to attach the guideline calculation to the court order.
- ◆ Press the PF3 key again (when prompted) to confirm the attachment.

After you attach a guideline calculation to a court order, ICAR generates a narrative (CASE-251) to indicate that the guideline calculation has been attached to the court order.

Note: If you calculated the guideline for the review and adjustment process, attach it to the court order for documentation, regardless of the outcome of the review. If a modified obligation is entered, enter “Y” in the USED IN ORDER field. If the obligation is not modified, enter an “N” in the USED IN ORDER field.

Deleting a Guideline Calculation

Once uploaded to ICAR, you cannot modify guideline data. So if you make a mistake, delete the guideline calculation on ICAR, fix the mistake, and upload the scenario again. Delete an existing guideline calculation when:

- ◆ You inadvertently upload a guideline calculation with incorrect data to ICAR, or
- ◆ You attach a guideline calculation to the wrong court order.

To delete a guideline calculation:

- ◆ From the GUIDLINE screen, enter the case number in the CASE NUM field.
- ◆ Enter the court order number in the COURT ORDER NUM field if the guideline calculation is attached to a court order.
- ◆ Press PF5.
- ◆ Press PF4 to delete the guideline.
- ◆ Press PF4 again when ICAR prompts you to verify that you want to delete the guideline calculation.

Note: A court order with a guideline calculation attached to it cannot be deleted unless you first delete the guideline calculation. Also, a child attached to a guideline calculation (that is, the child was used in calculating the guideline amount) cannot be deleted unless you first delete the guideline calculation.

Viewing Guideline Data in ICAR

Once you upload a guideline scenario to ICAR, access the data through the GUIDLINE screen. **Note:** ICAR only displays guideline data on the GUIDLINE screens.

To display a guideline, take the following steps:

- ◆ On any ICAR screen, type GUIDLINE in the NEXT SCREEN field. ICAR displays the GUIDLINE screen:

D479HG10 IOWA COLLECTION AND REPORTING SYSTEM DATE: 04/29/05
GUIDELINES INQUIRY SCREEN TIME: 12:36:41

CASE NUM: _ COURT ORDER NUM: USED IN ORDER:
STAT: _ CALC DATE: 00 / 00 / 0000 ACC SUPP ONLY: FOSTER CARE:
ICAR PAYOR:
ICAR PAYEE:
GUIDELINE NCP:
GUIDELINE CP :
NCP'S NET MONTHLY INCOME: .00 CP'S NET MONTHLY INCOME: .00
NUM OF CHILDREN: 0 GDLN PCNT: GDLN AMT OF SUPPORT: .00
CURRENT OBLIG AMT: .00 NEW AMT: .00 PCNT VAR: .00
EXT VISIT: NIGHTS: PCNT: ADJ GDLN AMT:
DEVIATIONS:
NCP'S NET DEV INC: .00 GDLN PCNT: DEV AMT OF SUPP: .00
REC AMT OF SUPP: .00 PER
REC AMT OF ACCRUED SUPP: .00 REVIEW/ADMOD? (Y/N)

PF2 = UPLOAD PF3 = ATTACH PF4 = DELETE PF5 = INQUIRY
PF6 = CHANGES PF7 = PRIOR GDLN PF8 = NEXT GDLN PF9 = FOSTER CARE
PF10= FINANCES PF11= DEPENDENTS PF12= DOWNLOAD
NEXT SCREEN: NOTES:
PLEASE ENTER CASE NUMBER AND PRESS PF5

48 :00.1 04/12
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- ◆ On the GUIDLINE screen, enter a valid ICAR case number in the CASE NUM field.
- ◆ If the guideline calculation you wish to display is attached to a court order, enter the court order number in the COURT ORDER NUM field.
- ◆ Press PF5.

If a guideline calculation exists for the case number/court order number combination, ICAR displays the guideline calculation on the GUIDLINE screen. This screen includes the following fields. (**Note:** The explanations for the CASE NUM, COURT ORDER NUM, USED IN ORDER, STAT, CALC DATE, ACC SUPP ONLY, FOSTER CARE, GUIDELINE NCP, and GUIDELINE CP fields apply to all six guideline screens illustrated in this section.)

- ◆ **CASE NUM:** Enter a valid ICAR case number up to seven digits in length.
- ◆ **COURT ORDER NUM:** Enter a valid court order number for the case you entered in the CASE NUM field.
- ◆ **USED IN ORDER:** ICAR indicates in this field whether the guidelines calculation performed in the PC application was used as the basis of the court order.
 - “Y” indicates the PC calculation was used as the basis of the support order.
 - “N” indicates the PC calculation was not used as the basis of the support order.
- ◆ **STAT: (Status):** ICAR displays either “COURT ORDER” or “CASE” in this field.
 - “COURT ORDER” displays on an attached guideline calculation.
 - “CASE” displays on an unattached calculations.
- ◆ **CALC DATE:** ICAR displays this date (in the format MM/DD/CCYY) of the guidelines calculation as recorded in the PC application in this field.
- ◆ **ACC SUPP ONLY:** ICAR displays a “Y” or “N” in this field:
 - “Y” indicates an accrued support only calculation.
 - “N” indicates a current and accrued support calculation.
- ◆ **FOSTER CARE:** ICAR displays a “Y” or “N” in this field.
 - “Y” indicates this is a foster care calculation.
 - “N” indicates this is a non-foster care calculation.
- ◆ **ICAR PAYOR:** ICAR displays the payor’s first, middle, and last name as recorded in this field on the PAYOR screen.
- ◆ **ICAR PAYEE:** ICAR displays the payee’s first, middle, and last name as recorded in this field on the PAYEE screen.

- ◆ **GUIDELINE NCP:** If you modify the ICAR PAYOR after you download the information from the case, ICAR displays the payor's name as recorded on the PC application in this field. For example, when the ICAR PAYOR screen displays "UNKNOWN FATHER" you can modify the PC application with the alleged father's name.

Changing the payor's name in the PC application does not change the ICAR PAYOR name. The GUIDELINE NCP name prints on the worksheet and the attachments as it appears on the PC application.

- ◆ **GUIDELINE CP:** ICAR displays the payee's name as recorded on the PC application if you modify the ICAR PAYEE after you download the information from the case.

Changing the payee's name on the PC application does not change the ICAR PAYEE name. The GUIDELINE CP name prints on the worksheet and the attachments as it appears on the PC application.

- ◆ **NCP'S NET MONTHLY INCOME:** In this field, ICAR displays the noncustodial parent's net monthly income (before deviations) as calculated in the PC application. This figure results when the application subtracts all allowable deductions from the gross monthly income.

- ◆ **CP'S NET MONTHLY INCOME:** In this field, ICAR displays the custodial parent's net monthly income (before deviations) as calculated on the PC application. This figure results when the PC application subtracts all allowable deductions from the gross monthly income.

- ◆ **NUM OF CHILDREN:** In this field, ICAR displays the number of children included in the guideline calculation as indicated on the DEPENDENT screen on the PC application.

- ◆ **GDLN PCNT:** In this field, ICAR displays the child support guideline percentage used to calculate the child support amount. The PC application selects the percentage by considering:

- The payee's net monthly income.
- The payor's net monthly income.
- The number of children for whom support is being sought. This number determines the child chart the PC application uses.

Then, using the parents' incomes, the PC application derives the appropriate guidelines percentage from that chart. ICAR displays the word "FLAT" for payor incomes less than \$501 per month or when both parents' net income are within a specific range.

- ◆ **GDLN AMT OF SUPPORT:** In this field, ICAR displays the guideline amount of child support before deviations or other adjustments. For payor net incomes over \$501, the PC application multiplies the payor's net income by the guidelines percentage.

Guidelines Percentage	X	NCP's Net Monthly Income	=	Guideline Amount of Support
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For payor net incomes less than \$501 per month, or when both parents' net income are within a specific range, the PC application calculates the guideline amount of child support at a flat rate of \$50 per month for one child, \$75 per month for two children, \$100 per month for three children and \$125 per month for four or more children. For minor payors, Iowa Code section 598.21 sets the support amount at \$25.

- ◆ **CURRENT OBLIG AMT:** In this field, ICAR displays the amount and frequency of the existing child support obligation.
- ◆ **NEW AMT:** ICAR displays in this field the new guideline amount of child support before deviations
- ◆ **PCNT VAR:** In this field, ICAR displays the variance between the current obligation amount and the new amount calculated under the guidelines. The variance determines whether an adjustment of a support obligation is appropriate in review and adjustment cases. The PC application determines the variance with the following formula:

$\frac{(\text{New Amount} - \text{Current Obligation Amount})}{\text{New Amount}} = \text{Variance}$
--

- ◆ **EXT VISIT: NIGHTS:** In this field, ICAR displays the number of overnight visits the court ordered between the NCP and the child, if appropriate.
- ◆ **PCNT:** ICAR displays the extraordinary visitation adjustment percentage, if applicable in this field.
- ◆ **ADJ GDLN AMT:** IN THIS FIELD, ICAR DISPLAYS the guideline amount of child support following the adjustment for extraordinary visitation.

When the extraordinary visitation credit results in a support amount less than the applicable minimum support amount, ICAR displays "MIN AMT USED" to the right of the ADJ GDLN AMT field. Nothing appears if the extraordinary visitation credit does not result in a support amount less than the minimum support amount or if no extraordinary visitation adjustment applies.

- ◆ **DEVIATIONS:** ICAR displays one of the following deviation reasons in this field, if applicable:

1. Payor is unemployed or underemployed
3. Payor has excessive health care costs
5. Payor has multiple families in addition to QADD
7. Payor making house payment
9. Payor paying off large debt(s)
11. Other expenses considered for payor
13. Payor is enrolled in school
15. Payor is/was in prison or halfway house
17. Stipulated by both parties
18. SSD received by payor
20. Payor on public assistance
22. Payor health insurance premium is excessive
24. Protracted litigation
25. Out-of-state order uses higher or lower amounts
26. Hardship to payor (unspecified)
27. Payor a minor and amount set by law
50. FCRU--permanency (pre 7-1-99)
51. FCRU--hardship (pre 7-1-99)
52. FCRU--seeks lower CS liability (pre 7-1-99)
53. FCRU--limited to MR cap
54. FCRU--Assessing up to cost of care
55. FC standard 30% deviation
56. FCRU Payor has additional dependents
70. Based on FIP expended (no reconciliation)
71. Based on FIP expended (reconciliation)
98. Amount of support deviated based on _____.
99. Other

- ◆ **NCP'S NET DEV INC:** In this field, ICAR displays the payor's net income following deviations.
- ◆ **GDLN PCNT:** IN THIS FIELD, ICAR DISPLAYS the child support guideline percentage used to calculate the deviated amount of child support.

- ◆ **DEV AMT OF SUPP:** ICAR displays the guideline amount following any deviations.
- ◆ **REC AMT OF SUPP:** IN THIS FIELD, ICAR DISPLAYS the recommended amount of support.
- ◆ **PER:** IN THIS FIELD, ICAR DISPLAYS a code for the frequency of the payment:

A	Annual	SA	Semi-annually
BM	Bi-monthly	SM	Semi-monthly
BW	Bi-weekly	SP	Single payment (or other frequency not coded)
M	Monthly	W	Weekly
Q"	Quarterly		

ICAR displays "PER CHILD" to the right of the PER field in foster care cases if the support amount is pro-rated among the children in this field.

ICAR displays "EXT VISIT RECALC" to the right of the PER CHILD field when the recalculation of extraordinary visitation after income-reducing deviations results in a support amount greater than the applicable minimum support amount.

ICAR displays "EXT VISIT RECALC/MIN" to the right of the PER CHILD field when the recalculation of extraordinary visitation results in the minimum support amount. .

- ◆ **REC AMT OF ACCRUED SUPP:** ICAR displays the recommended amount of accrued support in this field.
- ◆ **REVIEW/ADMOD? (Y/N):** When downloading data to the PC, use this field to indicate whether the guideline calculation is for a modification (REVIEW or ADMOD) action or an establishment action. The allowable entries in this field are:
 - "Y" to indicate yes, this download is for a modification calculation.
 - "N" to indicate no, this download is for an establishment calculation.

The GUIDLINE screen also provides the ability to access other screens of guidelines related data. Additional screens you can access are as follows:

- ◆ CHANGES IN SUPPORT OBLIGATION
- ◆ FOSTER CARE DEVIATIONS PRE 8/1/2000
- ◆ FOSTER CARE CALCULATIONS PRE 8/1/2000
- ◆ FOSTER CARE CALCULATION
- ◆ GUIDELINE NCP/CP FINANCIAL DATA
- ◆ PAYOR ACCRUED SUPPORT CALCULATION
- ◆ DEPENDENTS

CHANGES IN SUPPORT OBLIGATION Screen

The CHANGES IN SUPPORT OBLIGATION screen shows the changes to the support amount as each child is no longer entitled to child support. To view the CHANGES IN SUPPORT OBLIGATION screen, press PF6 on the GUIDELINE screen.

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File Edit View Tools Session Options Help

D479HG13 IOWA COLLECTION AND REPORTING SYSTEM DATE:
CHANGES IN SUPPORT OBLIGATION TIME:

CASE NUM: COURT ORDER NUM: USED IN ORDER:
STAT: CASE CALC DATE: ACC SUPP ONLY: FOSTER CARE:
GUIDELINE NCP:
GUIDELINE CP :

NUMBER OF CHILDREN	GUIDELINE PERCENT	NCP NET/DEV INCOME	GUIDELINE AMOUNT OF CHILD SUPPORT
0	0.00	.00	.00
0	0.00	.00	.00
0	0.00	.00	.00
0	0.00	.00	.00
0	0.00	.00	.00

NOTES: _

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The CHANGES IN SUPPORT OBLIGATION screen includes the following fields:

- ◆ **NUMBER OF CHILDREN:** ICAR shows the number of children still entitled to support as each child is emancipated or otherwise is no longer entitled to support.
 - In foster care cases, the first occurrence of this field equals the total number of children entitled to support (or “5” for more than five children).
 - In other cases, the first occurrence of this field equals one less than the total number of children entitled to support (or “5” for more than five children).

- ◆ **GUIDELINE PERCENT:** IN THIS FIELD, ICAR DISPLAYS the child support guideline percentage used to calculate the child support amount, determined by:

- The payee's net monthly income.
- The payor's net monthly income.
- The number of children entitled to support.

The number of children determines the chart the PC application uses. Then, using the parents' incomes, the PC application derives the applicable guidelines percentage from that chart. For payor income less than \$501 per month or when both parents' net income are within a specific range, this field displays "FLAT."

- ◆ **NCP'S NET/DEV INC:** ICAR displays the payor's income after deviations.
- ◆ **GUIDELINE AMOUNT OF CHILD SUPPORT:** ICAR displays the guidelines amount of support in this field calculated as follows:

Guideline Percentage	X	NCP's Net Monthly Income	=	Guideline Amount of Support
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For payor income less than \$501 per month, or when both parents' net income are within a specific range, the PC application calculates the support amount at a flat rate of \$50 per month for one child, \$75 per month for two children, \$100 per month for three children and \$125 per month for four or more children. For minor payors Iowa Code section 598.21 addresses the support amount.

If the payor is currently paying support for six children, the CHANGES IN SUPPORT OBLIGATION screen shows the obligations for when:

- ◆ The oldest child is emancipated and five children are due support.
- ◆ The second child is emancipated and four children are due support.
- ◆ The third child is emancipated and three children are due support.
- ◆ The fourth child is emancipated and two children are due support.
- ◆ The fifth child is emancipated and only one child is due support.

Dhs - EXTRA! Personal Client

File Edit View Tools Session Options Help

D479HG13 IOWA COLLECTION AND REPORTING SYSTEM DATE: 08/09/02
CHANGES IN SUPPORT OBLIGATION TIME: 11:23:29

CASE NUM: 4172 COURT ORDER NUM:
STAT: CASE CALC DATE: 8 / 9 / 2002 ACC SUPP ONLY: USED IN ORDER:
GUIDELINE NCP: SAMUEL GL2K-INTERIM9 FOSTER CARE:
GUIDELINE CP : STATE OF IOWA FOSTER CASE

NUMBER OF CHILDREN	GUIDELINE PERCENT	NCP NET/DEV INCOME	GUIDELINE AMOUNT OF CHILD SUPPORT
5	32.00	520.00	125.00
4	32.00	520.00	125.00
3	25.00	520.00	100.00
2	20.00	520.00	78.00
1	14.00	520.00	55.00

NOTES: _

4B :00.2 23/32

To return to the GUIDELINE screen from this sub-screen, press the PAUSE/BREAK or CLEAR key.

FOSTER CARE DEVIATIONS PRE 8/1/2000 Screen

To view the FOSTER CARE DEVIATIONS PRE-8/1/2000 screen, press PF9 on the GUIDELINE screen. ICAR goes to this screen only if the uploaded guideline scenario is dated before 8/1/2000.

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File Edit View Tools Session Options Help

D479HG14 IOWA COLLECTION AND REPORTING SYSTEM DATE: 04/29/05
FOSTER CARE DEVIATIONS PRE 08/01/2000 TIME: 13:28:15

CASE NUM: COURT ORDER NUM: USED IN ORDER:
STAT: CASE CALC DATE: ACC SUPP ONLY: FOSTER CARE:
GUIDELINE NCP:
GUIDELINE CP :

A. FOSTER CARE CASE PERMANENCY PLAN:

1. MONTHLY MILEAGE:	.00	
2. MEAL COSTS:	.00	
3. LODGING COSTS:	.00	
4. CHILD CARE:	.00	
5. TELEPHONE CALLS:	.00	TOTAL: .00

B. HARDSHIP ALLOWANCES

1. MEDICAL COSTS:	.00	
2. SHELTER COSTS:	.00	
3. UTILITY COSTS:	.00	
4. COURT ORDERED DAY CARE:	.00	TOTAL: .00

TOTAL FOSTER CARE DEVIATIONS: .00
PF9 = FC CALCULATIONS PRE 08/01/2000
NOTES: _

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ICAR displays the amounts of the Foster Care Case Permanency Plan and Hardship Deviations calculated in the PC application before July 1, 1999, on this screen. Refer to [Foster Care Deviations](#).

The FOSTER CARE DEVIATIONS PRE 8/1/2000 screen displays the following fields:

◆ **A. FOSTER CARE CASE PERMANENCY PLAN FIELDS:**

- **1. MONTHLY MILEAGE:** ICAR displays the allowable monthly mileage amount used in calculating the monthly foster care case permanency plan deviation in this field.
- **2. MEAL COSTS:** ICAR displays the allowable monthly meal costs used in calculating the monthly foster care case permanency plan deviation in this field.

- **3. LODGING COSTS:** ICAR displays the allowable monthly lodging amount used in calculating the monthly foster care case permanency plan deviation in this field.
- **4. CHILD CARE:** ICAR displays the allowable monthly child care costs used in calculating the monthly foster care case permanency plan deviation in this field.
- **5. TELEPHONE CALLS:** ICAR displays the allowable monthly telephone call costs used in calculating the monthly foster care case permanency plan deviation in this field.
- **TOTAL:** ICAR displays the total amount allowed for the Section A, Foster Care Case Permanency Plan deviation in this field.
- ◆ **B. HARDSHIP ALLOWANCES FIELDS:**
 - **1. MEDICAL COSTS:** ICAR displays the allowable monthly medical costs used in calculating the monthly foster care hardship allowances deviation in this field.
 - **2. SHELTER COSTS:** ICAR displays the allowable monthly shelter costs used in calculating the monthly foster care hardship allowances deviation in this field.
 - **3. UTILITY COSTS:** ICAR displays the allowable monthly utility costs used in calculating the monthly foster care hardship allowances deviation in this field.
 - **4. COURT ORDERED DAY CARE:** ICAR displays the allowable monthly court order day care costs used in calculating the monthly foster care hardship allowances deviation in this field.
 - **TOTAL:** ICAR displays the total amount allowed for the Section B, Hardship Allowances deviation in this field.
- ◆ **TOTAL FOSTER CARE DEVIATIONS:** In this field, ICAR displays the total amount allowed for Section A, foster care case permanency plan, and Section B, hardship allowances deviations.

To return to the GUIDLINE screen from this screen, press the PAUSE/BREAK or CLEAR key.

FOSTER CARE CALCULATIONS PRE 8/1/2000 Screen

To view the FOSTER CARE CALCULATIONS PRE 8/1/2000 screen, press PF9 on the FOSTER CARE DEVIATIONS PRE 8/1/2000 screen. ICAR goes to this screen only if the uploaded guideline scenario is dated before 8/1/2000.

The FOSTER CARE CALCULATIONS PRE 8/1/2000 screen reflects the calculations performed in the PC application and displays the figures used in calculating permanency, hardship, and QADD addback deviations, the support obligation, and the prorated amount of support. (See [Foster Care Deviations](#).) The screen displays these fields:

◆ **I. PERMANENCY AND HARDSHIP CALCULATIONS:**

- **NET INCOME:** IN THIS FIELD, ICAR DISPLAYS the payor's net income as calculated in the PC application.
- **PERM/HARD DEVIATION:** IN THIS FIELD, ICAR DISPLAYS the payor's permanency and hardship deviation as calculated in the PC application.
- **NET DEVIATED INCOME:** IN THIS FIELD, ICAR DISPLAYS the payor's net deviated income as calculated in the PC application.
- **# DEP:** ICAR displays in this field the number of dependents used by the PC application in the guideline calculation
- **GDLN PCT:** IN THIS FIELD, ICAR DISPLAYS the guideline percentage calculated by the PC application.
- **SUPPORT OBLIGATION:** IN THIS FIELD, ICAR DISPLAYS the foster care support obligation as calculated by the PC application.
- **PRO-RATED SUPPORT:** IN THIS FIELD, ICAR DISPLAYS the pro-rated support obligation as calculated by the PC application.

◆ **II. PERMANENCY, HARDSHIP AND QADD CALCULATION:**

- **A. QADD:** IN THIS FIELD, ICAR DISPLAYS the qualified additional dependent deduction amount as calculated by the PC application.
- **A. QADD NON-RESIDENT:** IN THIS FIELD, ICAR DISPLAYS the qualified additional dependent deduction amount for children who do not reside with the payor, as calculated by the PC application.

- **A. QADD ADDBACK:** ICAR displays the qualified additional dependent addback deviation amount as calculated by the PC application in this field.
- **B. NET/DEVIATED INCOME:** ICAR displays the payor's net or net deviated income amount as calculated by the PC application in this field.
- **B. PERM/HARD DEVIATION:** ICAR displays the payor's permanency and hardship deviation as calculated in the PC application in this field.
- **B. QADD ADDBACK:** ICAR displays the qualified additional dependent addback deviation amount as calculated by the PC application in this field.
- **B. NET DEVIATED INCOME:** ICAR displays the payor's net deviated income amount as calculated by the PC application in this field.
- **C. NET DEVIATED INCOME:** ICAR displays the payor's net deviated income amount as calculated by the PC application in this field.
- **C. CHRT USED:** ICAR displays the number of children chart used by the PC application in this field.
- **C. GDLN PCNT:** ICAR displays the guideline percentage calculated by the PC application in this field.
- **C. GDLN AMT OF SUPPORT:** ICAR displays the guideline percentage calculated by the PC application in this field.
- **C. SUPP/CHILD HOME & FC:** ICAR displays the number of children supported by the NCP in both the home and foster care as used in the PC application in this field.
- **C. CHILD IN FC:** ICAR displays the number in foster care used the support calculations by the PC application in this field.
- **C. SUPPORT OBLIGATION:** ICAR displays the foster care support obligation as calculated by the PC application in this field.
- **C. PRO-RATED SUPPORT:** ICAR displays the pro-rated support obligation as calculated by the PC application in this field.

To return to the GUIDLINE screen from this subscreen, press the PAUSE/BREAK or CLEAR key twice.

FOSTER CARE CALCULATION Screen

To view the FOSTER CARE CALCULATION screen, press PF9 on the GUIDELINE screen. ICAR accesses this screen if the uploaded guideline scenario is dated after 8/1/2000.

D479HG19 IOWA COLLECTION AND REPORTING SYSTEM DATE: 05/03/05
FOSTER CARE CALCULATION TIME: 08:28:02

CASE NUM: COURT ORDER NUM: USED IN ORDER: Y
STAT: COURT ORDER CALC DATE: 5 / 29 / 2002 ACC SUPP ONLY: FOSTER CARE: Y
GUIDELINE NCP:
GUIDELINE CP :

A. # CHILDREN IN FOSTER CARE	+	TOTAL # NCP QADDS	-	NCP QADD NON-RESIDENT CHILDREN	=	CHILD CHART USED
1		0		0		0

B. NCP NET INCOME	-	30 PCNT DEVIATION	=	NET/DEVIATED INCOME
822.52		.00		.00

C. NET/DEVIATED INCOME	X	GUIDELINES PERCENTAGE	=	GUIDELINES CHILD SUPPORT AMOUNT
.00		0.00		.00

D. GUIDELINES CHILD SUPPORT AMOUNT	/	TOTAL # CHILDREN	=	PRO RATED GUIDELINES CHILD SUPPORT AMOUNT
.00		0		.00

E. PRO RATED GUIDELINES CHILD SUPPORT AMOUNT	X	# CHILDREN IN FOSTER CARE	=	FOSTER CARE SUPPORT OBLIGATION
.00		1		.00

NOTES: _

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The FOSTER CARE CALCULATION screen displays the following fields:

- ◆ **A. # CHILDREN IN FOSTER CARE:** In this field, ICAR displays the number of foster care children included in the guidelines calculation.
- ◆ **A. TOTAL # NCP QADDS:** In this field, ICAR displays the total number of the payor's qualified additional dependents.
- ◆ **A. NCP QADD NON-RESIDENT CHILDREN:** In this field, ICAR displays the number of the payor's qualified additional dependents who do not live with the payor.

- ◆ **A. CHILD CHART USED:** ICAR indicates in this field the guidelines chart that was used in the foster care guidelines calculation.
- ◆ **B. NCP NET INCOME:** In this field, ICAR displays the payor's net income before any deviations.
- ◆ **B. 30% DEVIATION:** In this field, ICAR displays an amount equal to 30% of the figure in NCP NET INCOME field.
- ◆ **B. NET/DEVIATED INCOME:** In this field, ICAR displays the difference between the figures in the NCP NET INCOME and 30% DEVIATION fields.
- ◆ **C. NET/DEVIATED INCOME:** In this field, ICAR displays the difference between the figures in the NCP NET INCOME and 30% DEVIATION fields.
- ◆ **C. GUIDELINES PERCENTAGE:** ICAR displays the applicable guidelines percentage for the child chart indicated and the parents' incomes in this field. When the payor's net or deviated income is less than \$501 per month, or when both parents' net income are within a specific range, the word "FLAT" appears to indicate that the application used a flat rate rather than a percentage.
- ◆ **C. GUIDELINES CHILD SUPPORT AMOUNT:** In this field, ICAR displays the product of the figure in the GUIDELINES PERCENTAGE field multiplied against the figure in the NET/DEVIATED INCOME field.
- ◆ **D. GUIDELINES CHILD SUPPORT AMOUNT:** In this field, ICAR displays the product of the figure in the GUIDELINES PERCENTAGE field multiplied against the figure in the NET/DEVIATED INCOME field.
- ◆ **D. TOTAL # CHILDREN:** In this field, ICAR displays the sum of the figures in the # CHILDREN IN FOSTER CARE and TOTAL # NCP QADDS fields minus the figure in the NCP QADD NON-RESIDENT CHILDREN field.
- ◆ **D. PRO RATED GUIDELINES CHILD SUPPORT AMOUNT:** In this field, ICAR displays the result of dividing the figure in the GUIDELINES CHILD SUPPORT AMOUNT field by the figure in the TOTAL # CHILDREN field.
- ◆ **E. PRO RATED GUIDELINES CHILD SUPPORT AMOUNT:** In this field, ICAR displays the result of dividing the figure in the GUIDELINES CHILD SUPPORT AMOUNT field by the figure in the TOTAL # CHILDREN field.

- ◆ **E. # CHILDREN IN FOSTER CARE:** In this field, ICAR displays the number of foster care children included in the guidelines calculation.
- ◆ **E. FOSTER CARE SUPPORT OBLIGATION:** ICAR displays the result of multiplying PRO RATED GUIDELINES CHILD SUPPORT AMOUNT field by the figure in the # CHILDREN IN FOSTER CARE field in this field. This figure represents the total monthly support amount due for all the children in foster care using the 30% foster care deviation and/or the multiple child chart.

To return to the GUIDELINE screen from this screen, press the PAUSE/BREAK or CLEAR key.

GUIDELINE NCP/CP FINANCIAL DATA Screen

To view the GUIDELINE NCP/CP FINANCIAL DATA screen, press PF10 on the GUIDELINE screen.

Use this screen to view the financial data (including deductions) used to determine net income in the guideline calculation for either the payor or the payee. The screen also documents the QADD deductions and includes the names and birth dates of QADD dependents.

When the screen displays, ICAR displays the payee's information first. Press the PF2 key to switch back and forth between the payee and payor data.

Refer to [INCOME](#). Also refer to [DEDUCTIONS](#).

The GUIDELINE NCP/CP FINANCIAL DATA screen displays the following fields:

- ◆ **METHOD USED TO DETERMINE INCOME:** ICAR displays a code that indicates the method used to determine the parent's income in this field. Valid codes are:
 - F Financial statement
 - O Other sources
 - M CSRU median income
- ◆ **GROSS INCOME:** ICAR displays the NCP's/CP's monthly gross income as recorded on the PC application in this field.

- ◆ **DEDUCTIONS:** In this field, ICAR displays the payor's/payee's deductions as recorded on the PC application.
 - **FED INC TAX:** In this field, ICAR displays the payor's/payee's federal income tax deduction as recorded on the PC application.
 - **HEALTH INS PREMIUM:** In this field, ICAR displays the payor's or payee's dependent health insurance deduction as recorded on the PC application.
 - **QADD:** In this field, ICAR displays the payor's or payee's qualified additional dependents deduction as recorded on the PC application.
 - **STATE INC TAX:** In this field, ICAR displays the payor's or payee's state income tax deduction as recorded on the PC application.
 - **PARENT MEDICAL EXPENSES:** In this field, ICAR displays the payor's or payee's individual health insurance premium deduction as recorded on the PC application.
 - **FICA:** In this field, ICAR displays the payor's or payee's monthly withheld (or calculated) social security amount as recorded on the PC application.
 - **PRIOR CO CHILD SUPP:** In this field, ICAR displays the payor's or payee's monthly prior court ordered child support deduction as recorded on the PC application.
 - **UNION DUES:** In this field, ICAR displays the payor's or payee's monthly union dues as recorded on the PC application.
 - **PRIOR CO MEDICAL SUPP:** In this field, ICAR displays the payor's or payee's monthly paid prior court ordered medical support as recorded on the PC application.
 - **MAND. PENSION:** In this field, ICAR displays the monthly amount of the payor's or payee's mandatory pension deduction as recorded on the PC application.
 - **ACTUAL CHILD CARE EXP:** In this field, ICAR displays the payee's monthly child care expenses as recorded on the PC application.
- ◆ **TOTAL NET INCOME:** In this field, ICAR displays the payor's or payee's total net monthly income as recorded on the PC application.

- ◆ **UNC MED EXP PCNT:** In this field, ICAR displays the percentage of the payor's or payee's responsibility for UME as determined on the PC application.
- ◆ **QUALIFIED ADDITIONAL DEPENDENTS:** In this field, ICAR displays the number of qualified additional dependents for the payor/payee as recorded on the PC application.
 - **NAME:** In this field, ICAR displays the qualified additional dependent's name as recorded on the PC application.
 - **DOB:** In this field, ICAR displays the dependent's date of birth as recorded on the PC application.
 - **PAT:** In this field, ICAR displays a code to indicate the paternity established as recorded on the PC application. Valid codes are:
 - B Born during marriage
 - C Court/administrative order
 - I In court statement and consent
 - M Maternity
 - P Paternity affidavit

To return to the GUIDELINE screen from this screen, press the PAUSE/BREAK or CLEAR key.

PAYOR ACCRUED SUPPORT CALCULATION Screen

ICAR displays the data used to compute the recommended amount of accrued support on the PAYOR ACCRUED SUPPORT CALCULATION screen. Refer to [Establishing Accrued Support Debt](#).

To view the PAYOR ACCRUED SUPPORT CALCULATION screen, press PF6 on the GUIDELINE NCP/CP FINANCIAL DATA screen.

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File Edit View Tools Session Options Help

D479HG17 IOWA COLLECTION AND REPORTING SYSTEM DATE: 04/29/05
PAYOR ACCRUED SUPPORT CALCULATION TIME: 15:01:20

CASE NUM: COURT ORDER NUM: USED IN ORDER: Y
STAT: COURT ORDER CALC DATE: 9 / 27 / 2001 ACC SUPP ONLY: FOSTER CARE: Y
GUIDELINE NCP:
GUIDELINE CP:
ASSISTANCE BY PERIOD:

BEGIN	THRU	#	CHRT	GDLN	X	NCP	= WEEKLY	X	#	= PERIOD
MM/DD/CCYY	MM/DD/CCYY	DEP	USED	PCT		NET/DEV INC	SUPPORT	WK		SUBTOTAL
6 27 2001	9 27 2001	1	01	14.00		549.11	17.76	14		248.64

DEVIATIONS: TOTAL \$ 248.64

DEVIATED AMOUNT OF ACCRUED SUPPORT: 249.00
PF7 = PAGE UP PF8 = PAGE DOWN
NOTES: _

Connected to host 165.206.212.10 (CDPYM3E) NUM 3:00 PM

The PAYOR ACCRUED SUPPORT CALCULATION screen displays the following fields:

- ◆ **ASSISTANCE BY PERIOD:** In this field, ICAR displays the public assistance expended by time period as recorded on the PC application.
 - **BEGIN MM/DD/CCYY:** In this field, ICAR displays the date public assistance began as recorded on the PC application.
 - **THRU MM/DD/CCYY:** In this field, ICAR displays the end date of the public assistance as recorded on the PC application.
 - **# DEP:** In this field, ICAR displays the number of dependents on public assistance during the accrued support period as recorded on the PC application.

- **CHRT USED:** In this field, ICAR displays the child chart used as recorded on the PC application in foster care cases. FCRU may use a chart including the payor's QADDs to determine the periodic support amount.
- **GDLN PCT:** In this field, ICAR displays the guideline percentage used as recorded on the PC application.
- **NCP NET/DEV INC:** In this field, ICAR displays the payor's net monthly income or net monthly deviated income as recorded on the PC application.
- **MONTHLY/WEEKLY SUPPORT:** In this field, ICAR displays the monthly or weekly (depending on the frequency selection made on the PC application) support amount as calculated by multiplying the GDLN PCNT with the figure in the NCP NET/DEV INC field.
- **# MO/WK:** In this field, ICAR displays the number of months or weeks (depending on the frequency selection made on the PC application) comprising the support period as recorded on the PC application.
- **PERIOD SUBTOTAL:** In this field, ICAR displays the accrued support due for the time period defined by the BEGIN MM/DD/CCYY and THRU MM/DD/CCYY fields as recorded on the PC application.
- **TOTAL \$:** In this field, ICAR displays the total of all the accrued support periods as recorded on the PC application.
- **DEVIATIONS:** In this field, ICAR displays the accrued support deviations listed on the ACCRUED SUPPORT screen of the PC application.
- **DEVIATED AMOUNT OF ACCRUED SUPPORT:** In this field, ICAR displays the deviated amount of accrued support as recorded on the PC application.

To return to the GUIDLINE screen from this screen, press the PAUSE/BREAK or CLEAR key twice.

DEPENDENTS Screen

ICAR displays the names of the dependents included in the guideline calculation on the DEPENDENTS screen.

To view the DEPENDENTS screen, press PF11 on the GUIDLINE screen.

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File Edit View Tools Session Options Help

D479HG11 IOWA COLLECTION AND REPORTING SYSTEM DATE: 08/12/02
DEPENDENTS TIME: 09:11:36

CASE NUM: 4172 COURT ORDER NUM:
STAT: CASE CALC DATE: 8 / 9 / 2002 ACC SUPP ONLY: USED IN ORDER:
GUIDELINE NCP: SAMUEL GL2K-INTERIM9 FOSTER CARE:
GUIDELINE CP : STATE OF IOWA FOSTER CASE

DEPENDENTS: EMMA GL2K-INTERIM9
MACEY GL2K-INTERIM9
MIKE GL2K-INTERIM9
SPENCER GL2K-INTERIM9
ABIGAIL GL2K-INTERIM9
AMELIA GL2K-INTERIM9

NOTES: _

48 :00.1 23/32

Refer to [Number of Children Considered](#).

The DEPENDENTS screen includes the following field:

- ◆ **DEPENDENTS:** In this field, ICAR displays the names of the dependents included in the guidelines calculation.

To return to the GUIDELINE screen, press the PAUSE/BREAK or CLEAR key.

RECORDING GUIDELINE DEVIATIONS ON ICAR

To record guideline deviations, the following ICAR screens display deviation information in the DEV (Y/N), BY, and REASON fields for all obligations entered on ICAR, not just the obligations entered based on guidelines calculations uploaded from the PC application. ICAR requires a deviation indicator for RE and CS obligation types.

To enter deviation information, complete the following fields on the Obligation (OBLIG), Obligation Adjustments (OBLIGADJ), Stepchange Update (STEPCHG), Deviation History (DEVHST), and Obligation Correction (OBLGOR) screens.

- ◆ DEV (Y/N) – Indicates if a deviation exists for this obligation.
- ◆ BY – Indicates who requested the deviation from the guidelines. Enter the appropriate one-digit numeric code. Valid entries are:
 - 1 Iowa Court
 - 2 CSRU
 - 3 Out-of-State Court
 - 4 Out-of-State IV-D Agency
 - 5 Parties Agree
 - 6 Other
- ◆ REASON – Indicates the reason that support deviated from the Supreme Court guidelines. Enter the applicable one- or two-digit numeric code. Valid codes are:
 - 1 Payor is unemployed or underemployed
 - 2 Payee is unemployed or underemployed
 - 3 Payor has excessive health care costs
 - 4 Payee has excessive health care costs
 - 5 Payor has multiple families in addition to QADD
 - 6 Payee has multiple families in addition to QADD
 - 7 Payor making house payment
 - 8 Payee making house payment
 - 9 Payor paying off large debt(s)
 - 10 Payee paying off large debt(s)
 - 11 Other expenses considered for payor

- 12 Other expenses considered for payee
- 13 Payor is enrolled in school
- 14 Payee is enrolled in school
- 15 Payor is/was in prison or halfway house
- 16 Payee is/was in prison or halfway house
- 17 Stipulated by both parties
- 18 SSD received by payor
- 19 SSD received by payee and/or child
- 20 Payor on public assistance
- 21 Payee on public assistance
- 22 Payor health insurance premium is excessive
- 23 Payee health insurance premium is excessive
- 24 Protracted litigation
- 25 Out-of-state order uses higher or lower amounts
- 26 Hardship to payor (unspecified)
- 27 Payor a minor and amount set by law
- 50 FCRU—permanency (pre 7/1/99)
- 51 FCRU—hardship (pre 7/1/99)
- 52 FCRU—seeks lower CS liability (pre 7/1/99)
- 53 FCRU—limited to MR cap
- 54 FCRU—assessing up to cost of care
- 55 FC standard 30% Deviation
- 56 FCRU payor has additional dependents
- 70 Based on FIP expended (no reconciliation)
- 71 Based on FIP expended (reconciliation)
- 99 Other

See [9-E, CASE SETUP](#), for more information.

RECORDING GUIDELINE DEVIATIONS ON ICAR**OBLIG Screen**

Revised December 15, 2006

Iowa Department of Human Services

Title 10 Support Establishment and Modification**Chapter H** Determining Child Support Obligations**OBLIG Screen**

D479HC09 11/02/04	IOWA COLLECTION AND REPORTING SYSTEM OBLIGATION	DATE: 04/18/00 TIME: 09:09:42
CASE NUMBER..... COURT ORDER NUMBER: COURT COUNTY..... FIPS CODE.....		
CHOICE OF LAW JUR..... SATISFY OBLIGATION FOR MONTH: SUSPENSE.....		
RE TYPE: OBLIGATION TYPE.... (REIMBURSEMENT ACCT TYPE: AMT DUE:) OBLIGATION AMOUNT.. \$.00 OBLIGATION FREQ.... (SEMI-MONTH DUE ON THE AND THE) EFFECTIVE DATE..... END DATE.....		
PAYMENT FIPS: SEND TO PAYEE: PRIORITY INFO: LAST COURT ACTION.: LAST COURT ACTION DATE.: UNEVEN OBLIGATION PER CHILD? (Y/N) CSRU MOD CORRECTION FLAG: DISPLAY DATE: CORRECTION START DATE: COMMENTS: CORRECTION RUN DATE: 0000		
PF2=ADD, PF3=MODIFY, PF4=DELETE, PF5=INQUIRY, PF7=PAGE BACK, PF8=PAGE FORWARD, PF9=REFRESH, PF11=GO TO COLA ADJUST. SCREEN NEXT SCREEN: NOTES: PLEASE ENTER		

OBLIGADJ Screen

D479HC10	IOWA COLLECTION AND REPORTING SYSTEM OBLIGATION ADJUSTMENTS	DATE: 04/18/00 TIME: 09:19:33
CASE NUMBER..... COURT ORDER NBR.... OBLIGATION.....		
COLA ADJUSTMENT....		
STEPPED INCREASE: NEW OBLIG AMOUNT.. EFFECTIVE DATE....		
CORRECTION FLAG.... CORRECTION START DATE: LAST COURT ACTION.: CORRECTION RUN DATE:		
LAST COURT DATE.....		
CSRU MOD. (Y/N).... DEVIATION (Y/N).... BY: REASON:		
PF2=ADD, PF3=MODIFY, PF4=DELETE, PF5=INQUIRY NEXT SCREEN: NOTES: CASE/COURT ORDER REQUIRED		

STEPCHG Screen

To access the STEPCHG screen, enter STEPCHG in the NEXT SCREEN field while on the Step Inquiry (STEPINQ) screen. See the distribution process.

D479HS08	IOWA COLLECTION AND REPORTING SYSTEM STEPCHANGE UPDATE	DATE: 04/18/00 TIME: 10:18:56
CASE NUMBER..... 0000 COURT ORDER NBR... OBLIGATION..... COLA ADJUSTMENT... STEPPED INCREASE: NEW OBLIG AMOUNT... EFFECTIVE DATE....		
CORRECTION FLAG : CORRECTION START DATE: LAST COURT ACTION.: CORRECTION RUN DATE: LAST COURT DATE... CSPU MOD (Y/N)....		
<div style="border: 1px solid black; padding: 5px;"> DEVIATION (Y/N).... BY: REASON: </div>		
PF2=ADD, PF3=MODIFY, PF4=DELETE, PF9=REFRESH NEXT SCREEN: NOTES:		

DEVHST Screen

To access the DEVHST screen, press PF10 on the OBLIGHST screen. This screen displays information entered on the obligation screens.

D479HC48	IOWA COLLECTION AND REPORTING SYSTEM DEVIATION HISTORY	DATE: 04/18/00 TIME: 09:26:18
CASE NUMBER.....		
OBL. TYPE	C.O. TYPE FREQ AMOUNT C.O. NUMBER	
CS	UN M 000.00 00000-000	
CS	DM M 000.00 00-000	
RE	UN M 00.00 000-00	
CS	UN M 000.00 000-00	
		<div style="border: 1px solid black; border-radius: 10px; padding: 10px; display: inline-block;"> DEV BY REASON </div> SEL
PF5=INQUIRY, PF7=PAGE BACK, PF8=PAGE FORWARD, PF10=OBLIGHST, ENTER=SELECT DETAIL NEXT SCREEN: NOTES:		

OBLCOR Screen

This screen displays information entered on the obligation screens.

D479HS06		IOWA COLLECTION AND REPORTING SYSTEM		DATE: 04/18/00	
		OBLIGATION CORRECTION		TIME: 09:17:29	
CASE NUMBER.....	0				
COURT ORDER NUMBER:					
COURT COUNTY.....					
FIPS CODE.....					
OBLIGATION TYPE...	(REIMBURSEMENT ACCT TYPE:	AMT DUE:	.00)	
OBLIGATION AMOUNT:	\$.00				
OBLIGATION FREQ....	(SEMI-MONTH DUE ON THE	AND THE)		
EFFECTIVE DATE....	DEV (Y/N)...	BY:	REASON:		
END DATE.....					
PRIORITY INFO.....					
LAST COURT ACTION:		LAST COURT ACTION DATE...		00 00 00	
UNEVEN OBLIGATION PER CHILD?	(Y/N)	CSRU MOD:	CORRECTION FLAG:		
DISPLAY DATE:		CORRECTION START DATE:			
COMMENTS:		CORRECTION RUN DATE:			
PF3=MODIFY OBLIG/SET CORCTN FLG, PF5=INQUIRE, PF7=PREV, PF8=NEXT					
NEXT SCREEN: NOTES:					
PLEASE ENTER A CASE, COURT ORDER AND AN OBLIGATION					

Submitting Income Information to the Court

Legal reference: Iowa Code Section 252B.7A

Submit as evidence, make available to the court, or include in the court record, income information about the financial circumstances of both parents when establishing or modifying a support order.

This includes, but is not limited to, financial statements completed by the parents, information provided by employers, or other sources of income. Also provide the court with a copy of any worksheet used in calculating the amount of current and accrued support. At all times, confidentiality of sensitive information must be protected.

When the action to establish or modify a support order does not proceed to a court hearing, include only form 470-0204, *Financial Statement*, or form 470-2870, *Foster Care Financial Statement*, (not the supporting documentation) and appropriate worksheets when presenting the administrative order, default order, or consent order to the court for approval. File the supporting documentation in the case record.

If the Unit confirmed or obtained income information through a source that prohibits the Unit from sharing it with the court, due to state or federal laws on confidentiality, confirm this information through a nonrestricted source before submitting it to the court.

Confidentiality of Financial Statement When Sending Worksheet

Do not automatically send out the other party's form 470-0204, *Financial Statement*, or 470-2870, *Foster Care Financial Statement*, with form 470-2640, *Guidelines Worksheet*. Send a copy of the *Financial Statement* only if a party to the action or that party's attorney requests it.

For further details, refer to the administrative modification process and to

- ◆ 10-Q, [ADMINISTRATIVE REVIEW AND ADJUSTMENT](#)
- ◆ 10-A, [ADMINISTRATIVE PATERNITY ESTABLISHMENT](#)
- ◆ 10-I, [ADMINISTRATIVE ESTABLISHMENT OF SUPPORT](#)

NARRATIVES

Process: **CASE** Number: **179**

Text: A guideline calculation has been uploaded from the PC to GUIDLINE.

Screen:	Field:	Entry:	Flag:	Status:
GUIDELINE INQUIRY	N/A	PF2 UPLOAD		

Process: **CASE** Number: **251**

Text: A guideline calculation was attached to the following court order number:

Screen:	Field:	Entry:	Flag:	Status:
GUIDELINE INQUIRY	N/A	PF3 ATTACH		

NARRATIVES

Iowa Department of Human Services

Title 10 Support Establishment and Modification

Revised December 15, 2006

Chapter H Determining Child Support Obligations

Process: **CASE** Number: **189**Text: ____**①**____ obligation or stepchange entered for Ct Ord # ____**②**____ which deviates from the guideline amount. Deviation granted by ____**③**____ based on:

____**④**____
____**④**____
____**④**____
____**④**____

Screen:
OBLIGField:
BYEntry:
1, 2, 3, 4, 5, or 6

Flag:

Status:

Addition of a new obligation with a deviation causes the following narrative to issue identifying the following:

- ①**Type of obligation (CS, RE)
 - ②**The court order number
 - ③**Who requested the deviation
 - ④**The reason for the deviation (you may enter up to four reasons):
-

Process: **CASE** Number: **243**

Text: The reasons for the deviation from the guidelines have been changed. The new reasons are:

Screen:
OBLIGField:
REASONEntry:
Any valid change

Flag:

Status:

Process: **CASE** Number: **394**

Text: A guideline for the following court order was deleted:

Screen: Field:
GUIDELINE N/A
S INQUIRY

Entry:
PF4 DELETE

Flag:

Status:

CALENDAR FLAGS

Process: **CASE** Number: **139**

Text: Obligation established against minor in accordance with Iowa code section 598.21(4)(e).

Review for compliance. Payor: *(Payor's name)*

Screen:	Field:	Entry:	Narrative:	Status:
OBLIG	REASON	27		

STATUSES

No statuses are issued.



STATE OF IOWA

THOMAS J. VILSACK, GOVERNOR
SALLY J. PEDERSON, LT. GOVERNOR

DEPARTMENT OF HUMAN SERVICES
KEVIN W. CONCANNON, DIRECTOR

April 22, 2003

GENERAL LETTER NO. 10-H-5

ISSUED BY: Bureau of Collections,
Division of Child Support Recovery, Case Management, and Refugee Services

SUBJECT: Employees' Manual, Title 10, Chapter H, ***DETERMINING CHILD SUPPORT OBLIGATIONS***, Title page, revised; Contents (page 1), revised; Contents (pages 2 through 7), new; pages 1 through 24, revised; and pages 25 through 242, new.

Summary

This chapter is renamed, ***DETERMINING CHILD SUPPORT OBLIGATIONS***, to reflect the contents, which is revised and is relocated from its previous location in Title 10, Chapter M. The material on determining child support obligations is revised to:

- ◆ Add current legal and manual references.
- ◆ Add information about how to handle social security disability payments when calculating the child support obligation.
- ◆ Update the GUIDELINES INQUIRY and OBLIGATION screens to reflect the current ICAR system.
- ◆ Add changes to the policy and the Guidelines PC Application to reflect changes to the Iowa Child Support Guidelines.

Material previously contained in X-H, ***INTERSTATE CASES***, will be revised and incorporated into Chapter 9-K, ***INTERSTATE CASE PROCESSING***.

Effective Date

Immediately.

Material Superseded

Remove the following pages from Employees' Manual, Title 10, Chapter H, and destroy them:

<u>Page</u>	<u>Date</u>
Title page	September 27, 1988
Contents (page 1)	February 7, 1989
1-8	February 7, 1989
9-10b	November 17, 1992
11-15	September 27, 1988
16	February 7, 1989
17-18	September 27, 1988
19-20	February 7, 1989
21-24	October 16, 1990

Additional Information

Refer questions about this general letter to your regional collection administrator.



STATE OF IOWA

THOMAS J. VILSACK, GOVERNOR
SALLY J. PEDERSON, LT. GOVERNOR

DEPARTMENT OF HUMAN SERVICES
KEVIN W. CONCANNON, DIRECTOR

December 15, 2006

GENERAL LETTER NO. 10-H-6

ISSUED BY: Bureau of Bureau of Collections

SUBJECT: Employees' Manual, Title 10, Chapter H, ***DETERMINING CHILD SUPPORT OBLIGATIONS***, Title page, revised; Contents (pages 1 through 7), revised; and pages 1 through 235, revised.

Summary

This chapter lists the policy and procedures for determining child support obligations. The material is revised to:

- ◆ Add changes to the policy and the Guidelines PC Application to reflect changes to the Iowa Child Support Guidelines, including:
 - A revised method for computing tax deductions;
 - An adjustment to the extraordinary visitation credit; and
 - New rules for calculating child support when the court orders equally shared physical care of one or more children or orders split or divided physical care of multiple children.
- ◆ Add information on how to calculate a child support obligation when one or both of the parties receives Supplemental Security Income (SSI).
- ◆ Update the sequence in which the information in the manual is provided.

Effective Date

Immediately

Material Superseded

Remove the entire Chapter H from Employees' Manual, Title 10, and destroy it. This includes the following:

<u>Page</u>	<u>Date</u>
Title page	April 22, 2003
Contents (pages 1-7)	April 22, 2003
1- 252	April 22, 2003

Additional Information

Refer questions about this general letter to your regional collections administrator.